



Town of Cave Creek, Arizona

Fiscal Year 2023-2024
Annual Budget

CAVE CREEK

ARIZONA

Town of Cave Creek

Annual Budget for the Fiscal Year

Beginning July 1, 2023 and ending June 30, 2024

MAYOR

Robert Morris

VICE MAYOR

Kathryn Royer

COUNCIL MEMBERS

Tom Aughterton

Ernie Bunch

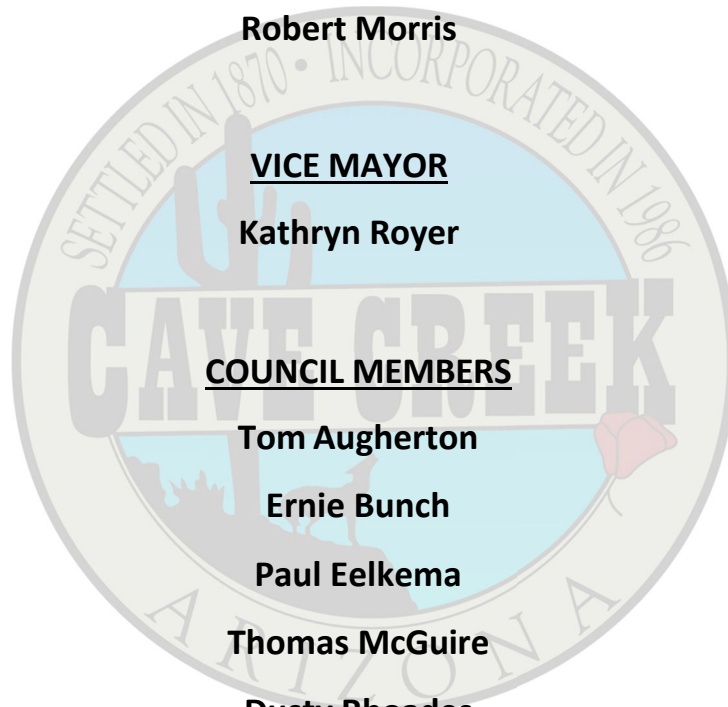
Paul Eelkema

Thomas McGuire

Dusty Rhoades

TOWN MANAGER

Carrie A. Dyrek





CAVE CREEK

ARIZONA

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INTRODUCTION





Mission

Our mission is to support the community by effectively managing public services and fostering our unique Southwestern ways of life.

Vision

Cave Creek is a dynamic, safe, and well-maintained community where growth and preservation are balanced and public needs and challenges are met.

Values

- Objective Analysis
- Creativity
- Teamwork
- Productivity
- Respect Professionalism
- Fiscal & Environmental Stewardship
- Integrity
- Partnerships



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Cave Creek
Arizona**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Cave Creek, Arizona, for its Annual Budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Mayor Morris and Members of the Cave Creek Town Council,

I am pleased to present the proposed operating and capital budget for the Town of Cave Creek for the fiscal year beginning July 1, 2023 and ending June 30, 2024, including the Town's capital improvement program for FY 2024 through FY 2028. The proposed FY 2024 budget is a structurally balanced spending plan that will preserve our strong financial foundation and provide the resources needed to deliver the high-quality public services our community expects.

The proposed budget totals \$56,555,961, which represents an increase from the \$40,068,200 budget in the prior year. This increase was expected due to peak capital project expenditures planned for FY 2024, including critical water infrastructure and fire related capital projects carried over from FY 2023. The increase is made possible by the strong growth in revenue over the past few years, carryover of SLFRF federal funds, significant federal grant funds and utility loan proceeds from the Water Infrastructure Finance Authority (WIFA). The budget for the General Fund, the Town's primary operating fund is \$17,389,660 - a 29 percent increase in order to fund priority projects such as additional street improvements, the fire station remodel, traffic control device(s) and design and rehabilitation of the medians in our Town Core.

Budget Process and Priorities

The budget development process commenced in January with the Council's bi-annual strategic planning session. During the session, attention was focused on setting general goals for each of the five categories of the Town of Cave Creek Strategic Plan: Public Streets, Safety and Services, Community Culture, Water Supplies and Infrastructure, Financial Viability and Governance. The Council then prioritized large capital projects presented in the Town's 5-Year Capital Improvement Plan (CIP). Key projects include completion of the remodel and upgrades to our fire station to ensure the Town meets the standards required as a member of the Regional Automatic Aid System as well as utility projects including the construction of the water utility interconnection project with the City of Phoenix. Although the Town's Strategic Plan specific goals are in process of being finalized, particular attention has been paid to allocate substantial funds in the FY 2024 Budget towards our traffic and pedestrian safety measures, such as acquisition of easements and construction of additional pedestrian pathways, traffic enforcement and traffic calming measures to reduce vehicular speed in our Town Core. After several years of underfunding road projects due to other critical priorities in our capital improvement program, this budget includes significant funding of additional Pavement Management Program projects for road repair and improvements. Funds for the revitalization of our Town Core medians is also a priority in FY 2024.

Financial Summary

The Town’s financial position remains strong; however Cave Creek’s sales tax revenue is leveling off with projected FY 2023 year end at one percent over the prior year. State shared revenue growth is up 24 percent. Collections from state shared road funds and vehicle license tax are down 12 percent and 9 percent, respectively.

As we develop the FY 2024 budget, our latest forecasts estimate that Town sales tax and construction sales tax revenues will end the current fiscal year one percent higher than the prior year and that the overall General Fund revenues will be up 5 percent. Our substantial fund balance allows us to fund one-time capital projects such as catch-up road maintenance, pathways, and median restoration in this budget year.

Looking to the future, there are reasons to remain cautious. On the revenue side is recognition that sales tax revenues projections for FY 2024 are slightly higher than FY 2023. Inflation remains high with the Consumer Price Index at 6.4% higher in January 2023 as compared to one year earlier. Inflation along with labor shortages mean government agencies in the valley are competing for limited available human resources. This budget ensures there is appropriate funding for competitive compensation and benefits due to cost-of-living increases to retain our valuable employees and remain competitive with other valley cities and towns when recruiting.

TOTAL BUDGET

The overall Total Budget for the Town is \$56,555,961 without transfers out and \$60,025,046 with transfers out. The Total budget without transfers out last fiscal year 2022-23 was \$40,068,200. The Total Budget for the General Fund is \$17,389,660 without transfers out and \$18,263,671 with transfers out. At the end of this Fiscal Year 2023, the total unrestricted and unassigned fund balance is projected to be \$26,873,463. In reality that amount may be higher if departments spend less than their budget appropriations. Through the FY 2024 budget process we estimate having an unassigned fund balance of approximately \$22,828,557 in the General Fund. The reason for the decrease is because of additional capital projects for streets and fire.

SIGNIFICANT BUDGETARY ISSUES

There are many significant budgetary issues that were addressed through this 2023-2024 budget proposal. This portion of the budget message highlights those particular funding requests (new personnel, programs, projects, or policy issues) which have a significant impact on the Town of Cave Creek budget.

Organization Wide Issues:

The following are some of the specific issues that affect our budget organization-wide:

Compensation - The budget includes a recommended 6% salary increase with another 2.5% set aside for recruitment or retention of employees, as needed.

Benefits - Health insurance increased 14 percent, dental insurance increased 5 percent, and vision insurance remains the same. This represents an increased cost of doing business. The total cost increase to the Town is approximately \$93,970 (\$24,230 in the General Fund, \$2,275 in Desert Hills Water, \$51,430 in Cave Creek Water and \$16,035 in the Wastewater Fund).

General Fund:

Fire Services - In December 2021 the Town of Cave Creek's Town Council entered into a contract with Daisy Mountain Fire and Medical (DMFM) to provide emergency fire and medical services for the Town. In January 2022 the Town was accepted as a member of the Regional Automatic Aid system that covers the metro Phoenix area. This was accomplished without adding a property tax and without increasing Town sales tax. In April 2023 the Town was notified that following an update to our ISO/Verisk rating process, the Town's rating improved from a 4 to a rating of 3. The Town purchased the fire station that currently houses the Daisy Mountain Fire and Medical staff. The Town also purchased an engine. Our contract with DMFM and membership in the Regional Automatic Aid system requires us to upgrade the fire station to the Regional Automatic Aid system standards. FY 2024 budget includes approximately \$2,585,000 for the remodel of the current fire station to meet required standards. This project is carried over from the FY 2023 budget.

Other Capital Requests

The General Fund capital request for the FY 2024 Budget is presented on page 125. There is a total of \$6,376,600 of General Fund capital projects. \$2,585,000 is for the Fire Division discussed above. Of the remaining \$3,791,600; \$175,000 is tied to grants. The remaining \$3,616,600 is for fire personnel protective equipment, fleet, street improvements, including traffic calming device(s) and median enhancement project, restrooms for the rodeo grounds, and trail improvements including Town Core pathways.

Cave Creek Water Fund

The total FY 2024 Budget for Cave Creek Water is \$12,438,832, of which \$6,624,777 is budgeted for capital projects and \$2,000,345 for debt service and the rest of budget is for operations. The fund has a negative change in net position due to the appropriation of capital project funds not expended in prior years. These funds are included in Cave Creek Water fund balance and will be used for capital projects for FY 2024.

Desert Hills Water Fund


The total FY 2024 budget for Desert Hills Water is \$4,458,500 of which \$630,000 is for capital and \$852,564 is for debt service and the rest of the budget is for operations and contingency reserve. The fund has a positive net operation of \$251,338 of revenues over expenditures and this amount has been identified as contingency reserve for FY 2024. However, the amount estimated to be owed by the Desert Hills Water Fund to the General Fund as of the end of FY 2023 is \$89,470.

Wastewater Fund

The total FY 2024 budget for Wastewater is \$4,340,099 of which \$895,000 is for capital and \$1,893,964 is for debt service and the rest of the budget is for operations. The fund has a negative net operation of \$874,011 of revenues over expenditures and will add to the debt of what the fund owes the General Fund. The Town Council has the option each fiscal year to vote on forgiveness of the amount owed the General Fund. The total estimated amount owed by the Wastewater Fund to the General Fund as of the end of Fiscal Year 2024 is \$2,493,920.

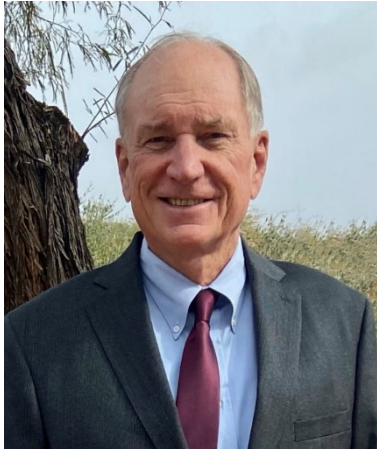
I would like to thank the Mayor and Town Council for their leadership as well as Town's Management Team for responding to the challenges of maintaining the fiscal health of the Town of Cave Creek while addressing much needed infrastructure improvements. This budget represents the Town's continuing effort to provide quality service within revenue constraints while still investing and reinvesting in our facilities and infrastructure.

Sincerely,



Carrie A. Dyrek, Town Manager
Town of Cave Creek

CAVE CREEK TOWN COUNCIL



MAYOR MORRIS

Robert Morris was born and raised in Phoenix, Arizona. He is descended from Arizona Territory pioneers who homesteaded on Oak Creek. He graduated from Arizona State University with a Bachelor of Science in Engineering specializing in Chemical Engineering. During his work career he served at many locations across the country before returning to the Phoenix area.

Early on, he specialized in engineering and management in the energy processing industry.

Mid-career he was promoted into executive management of a multi-billion-dollar facility employing over a thousand during peaks. He also managed hundreds of engineers and professionals. Highly complex responsibilities required technical, personnel, financial, construction, and legal expertise. One of the most gratifying experiences was implementing and seeing the positive results by employing Continuous Improvement, Benchmarking, Reliability

Engineering and Statistical Process Control to dramatically improve performance.

He was appointed executive over marketing businesses in the western United States. He also led strategy development, credit card operations, real estate, engineering, and other key business functions nationwide. In addition, he led special teams and projects using many of the most prominent consulting companies in America, including McKinsey, Mercer, and Arthur Anderson Consulting.

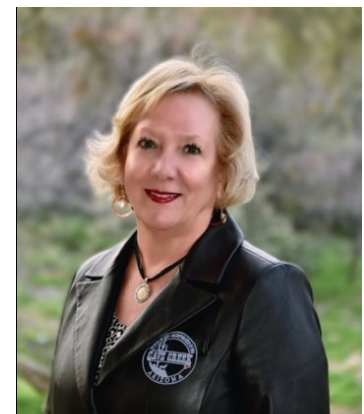
After retiring as Southwest Regional Marketing Manager he and his wife Jana began competing nationwide in Cowboy Mounted Shooting. They each have won World Championships in their class along with state and regional titles. Bob is credited with creating and chairing the organization which funded and built the Ben Avery Mounted Shooting Center in north Phoenix.

Bob and Jana enjoy their horses and rural Sonoran Desert lifestyle in Cave Creek, Arizona. After retirement Bob was appointed to the Cave Creek Water Advisory Committee where he served for 6 years. He won two terms on Town Council and won the 2022 Election as Mayor of The Town of Cave Creek.

Kathryn Royer was publicly elected as a member of the Cave Creek Town Council in August 2018. She became Vice Mayor by a vote of her peers in January, 2023.

Kathryn Royer has been a resident of Cave Creek since 1996, after accepting a leadership position with Central Arizona Project (CAP) in Phoenix. CAP manages and delivers Arizona's share of Colorado River water to 5 million people in Maricopa, Pima and Pinal counties.

In her capacity as Associate General Manager of Communications and Public Affairs, Kathryn became fluent in the business of water management, delivery, and environmental sustainability.



VICE MAYOR ROYER

During this time, Kathryn volunteered for the Town as a member and Chair on the Water Advisory Committee.

Kathryn earned a Bachelor of Arts degree in Communications from Indiana University and worked as a news reporter, producer, public affairs director, and community relations manager in non-profit, broadcast, and corporate sectors prior to arriving at CAP.

Ms. Royer has two adult children who attended and graduated from Cave Creek public schools, the University of Arizona and Arizona State University. In 2021, Kathryn and her husband Gabe Royer became proud grandparents of a beautiful granddaughter, Olive.

Kathryn retired from CAP in 2016 and now gives back to her community through public service. Along with her emphasis on fiduciary duties as a Council member, Kathryn’s significant areas of focus are protection of our water supplies, fire protection, governmental transparency and communications, and open space preservation.



COUNCIL MEMBER
AUGHERTON

Tom Aughterton is currently a state regulatory director appointed in December 2018 by former Arizona Governor Doug Ducey. Originally a native of Washington, D.C., his career work has been in government affairs and legislative advocacy for the Federal and Arizona state government, and in the private sector for the Arizona REALTORS.

Prior State service includes the Arizona Attorney General’s Office, the Arizona Supreme Court, and the Arizona State Retirement System. His service at the State Capitol began in 1976 as a Senate legislative intern. He is a graduate of George Washington University, BA Journalism, the University of Arizona, MA Journalism, and Arizona State University, with a PhD and DPA in Public Administration (ABD). He has two CPMs (certificates in public management) from ASU and U of A. Aughterton was a 1998 Council of State Governments (CSG) National Toll Fellow and completed the Executive Leadership Training Program at Harvard University’s Kennedy School of Government.

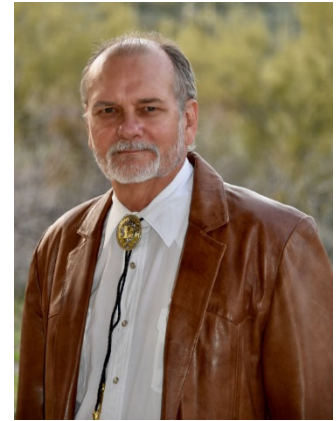
A Cave Creek, AZ resident for 40 years, he is a former Arizona Town Hall delegate, Valley Leadership graduate, a Superior Court appointee to the Maricopa County Judiciary Advisory Council, and graduate of the Strategic Leadership for State Executives program at Duke University’s Terry Sanford Institute of Public Policy. In 2021-22, he served on the CSG National Center for Interstate Compacts Technical Assistance panel.

In Cave Creek, Aughterton served on the Town Council, Planning & Zoning Commission, and the Board of Adjustment in the 1990’s and was the first voter-elected Town Mayor. He was the Town’s Regional Council member at the Maricopa County Association of Governments (MAG) from 1996-1999.

He returned to the Town Council in December 2022.

Mr. Ernie Bunch has been involved on Town Council since June 2005 when he began his service as a Councilmember and progressed into the position of Vice Mayor; in December of 2016 he was elected as Mayor. In 2022, he decided to step down and run for Council and holds that position today. He has been a Partner Engineer at B. Bunch Co. from April 1976 to present.

Mr. Bunch’s priorities are reliable, consistent services without losing Town identity. Mr. Bunch has 3 children, 2 grandchildren and has been married to his wife for 41 years.



COUNCIL MEMBER BUNCH



COUNCIL MEMBER
EELKEMA

Paul Eelkema has been an active leader most of his adult life. He is an independent yet collaborative thinker. Paul was first elected to the Town Council in December 2022.

Paul was raised in a small town and fortunate to learn about work and work ethic while working in the family business. He holds a graduate degree in Educational Leadership and has held leadership roles at the request of colleagues. He served as a labor negotiator and was selected as one of twelve to develop a leadership program for the California State Visual Arts Curriculum. He was on the Board of the California Art Educators Association.

He transitioned from teacher to school administration and held Principalships at both elementary and secondary levels. His work switched focus when he became the Director of a two thousand student Adult Education Program and last worked as a Director of Job Training Programs for forty-one of the school districts of Sonoma

County California.

In addition to a busy work life, he held positions as a Board member of County Arts Associations; served on the Nevada County Grand Jury; Chairman of the City of Santa Rosa Cultural Heritage Board; Chair of the Luther Burbank Home and Gardens; and Board of the Sonoran Arts League.

In Cave Creek, he served on the Cave Creek Board of Adjustment, and had two appointments as a Planning Commissioner. He designed our Local Landmarks program with staff and Council support, and recognized six landmark buildings last year and is scheduled to recognize an additional ten in the coming year. He learned how to get things done with each of those experiences and has wonderful “products” to show for his efforts and being proud of the teamwork that he led.

Thomas McGuire has been a resident and active Cave Creek community member since 2000. He was first elected to the Town Council in 2005.

Tom holds degrees in geology and geology education from the University of Rochester and the State University of New York, and he has published textbooks in his field. His community service includes volunteer scientific work at the Spur Cross Ranch Conservation Area, where he also leads monthly public hikes. He is a docent at the Cave Creek Museum.

He has also done presentations on the history and future of Arizona water supplies. Tom is an active hiker who knows the public lands and trails in and around Cave Creek. Our network of trails, open space and dark skies are among his most important objectives.



COUNCIL MEMBER MCGUIRE



COUNCIL MEMBER RHOADES

Bryan M. “Dusty” Rhoades has been a Cave Creek resident since 2017. He and his wife Mary have three children, and seven grandchildren with two sons and three grandsons living in Arizona. His priority is ensuring Cave Creek retains the small-town western character that currently exists which includes developing the Town smartly and focusing on serving the residents and business owners as top concern.

Dusty is a Retired Colonel in the U.S. Marine Corps with over 40 years of experience managing large organizations and programs for private industry and the U.S. Government. He has a depth of knowledge in strategic planning, business planning, financial management, resource analysis, and systems program analysis.

Dusty’s Military Awards include the Legion of Merit, Bronze Star, Meritorious Service Medal, Joint Service Achievement Medal, Navy and Marine Corps Achievement Medal along with 13 campaign and unit awards and citations. His Civilian Awards include a two-year Congressional Fellowship, Distinguished Civilian Service Award and multiple achievement awards and promotions in private industry.

<https://www.cavecreekaz.gov/2/Town-Council>



THE TOWN'S STRATEGIC PLAN

This plan is in draft form and has not been finalized before the adoption of the Final Budget.

The plan was developed by the Town of Cave Creek in conjunction with Bailey Strategic Innovation Group, a consulting firm based in Chandler, AZ. Research has shown that by developing this plan, Town of Cave Creek leadership has a much higher sense of ownership over the direction of the work and will exhibit significantly higher energy and passion toward achieving the outcomes. This ownership leads to more efficient use of time, more creative work output, and increased job satisfaction.

Focus Areas

Through a process of discovery and collaboration, the Town of Cave Creek identified five key focus areas for the new strategic plan:

- PUBLIC STREETS, SAFETY AND SERVICES
- COMMUNITY CULTURE
- WATER SUPPLIES AND INFRASTRUCTURE
- FINANCIAL VIABILITY
- GOVERNANCE

Public Streets, Safety and Services



Definition

Continuously improve and support the public experience and well-being including the Town's roads, sewers, and public safety.

Goals

1. Fully fund pavement management plan including deferred maintenance by end of FY 2026.
2. Decrease traffic collisions by 5% within Town Core by end of FY 2026.
3. Implement pedestrian safety measures to increase pedestrian safety index by 50% by end of FY 2026.

Community Culture



Definition

Enhance our unique eclectic western community heritage while preserving our natural desert landscape.

Goals

1. Preserve the Town’s natural high desert setting and its unique eclectic and historic commercial town center.
2. Increase the number of residents who believe we are protecting our southwestern lifestyle and goals by 20% each year for the next 3 years.

Water Supplies & Infrastructure 

Definition

Secure, maintain, protect, and preserve safe and reliable water resources to meet present and future needs.

Goals

1. Reduce consumer water usage by 5% per year for the next 3 years through outreach and education.
2. Improve the Town’s utility systems to reduce water loss or usage by 5% per year for the next 3 years (utility system improvements).
3. Council adoption of integrated utility master plan by end of FY 2024.
4. 100% water system reliability.

Financial Viability 

Definition

Transparent, Long-term financial planning strategies that ensure the towns viability and success.

Goals

1. Establish two new sources of revenue per year including revisions to Town’s tax code beginning in 2023.
2. Identify and implement one new low-cost, high-reward partnerships to increase the convenience and safety of commercial activity within the town core per year.
3. Fully fund Pavement Management Plan including deferred maintenance by end of 2026.
4. Finalize WIFA funding mechanism for Phoenix Interconnect upgrade by June 30th of 2023.

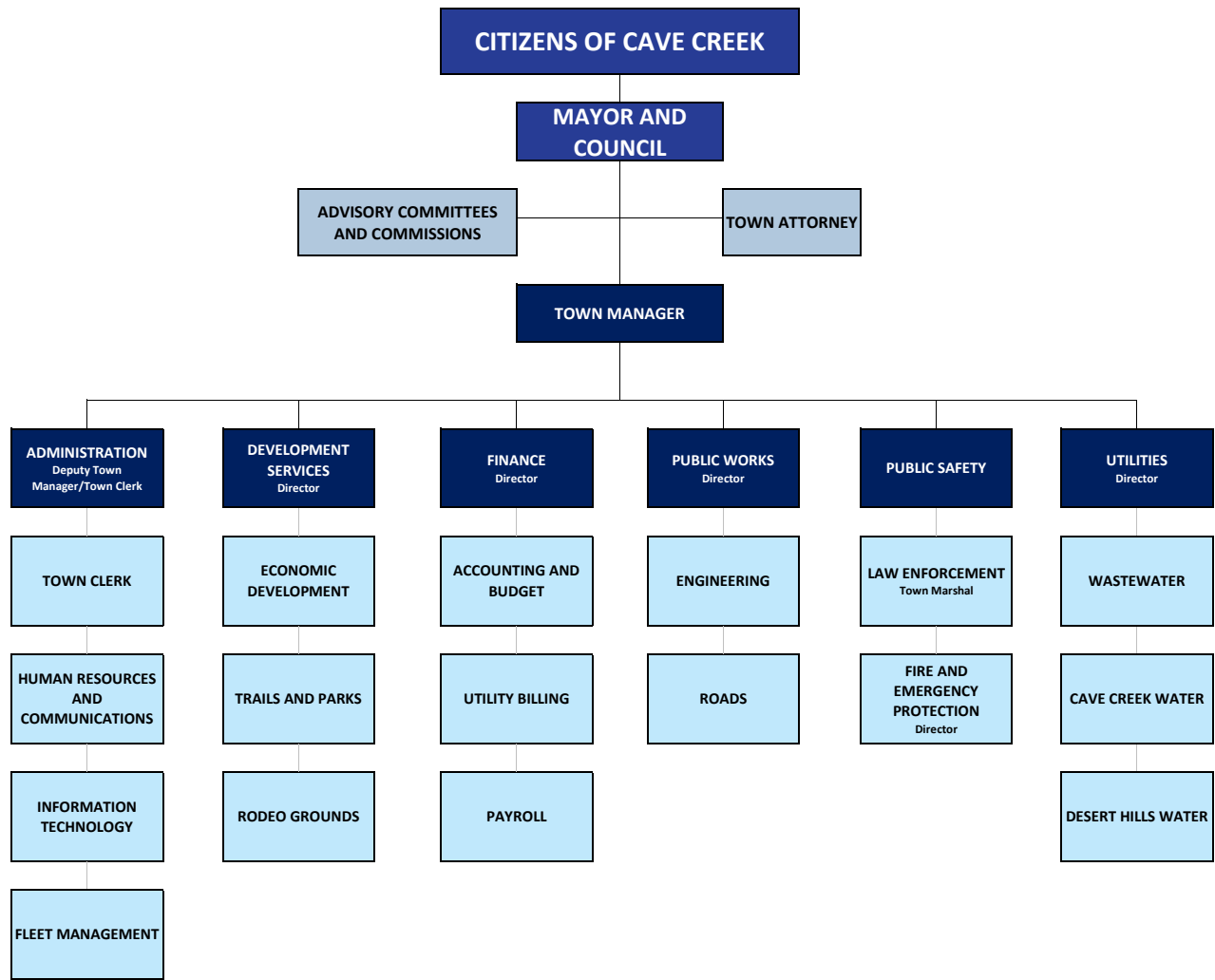
Governance 

Definition

An elected body of citizens setting policy for the Town’s resources.

Goals

1. Increase citizen knowledge and awareness of town issues by 25% each year.
 - Host biannual informational public forums on subjects of importance to residents and businesses.
 - Conduct 4 pre and post surveys at each forum to demonstrate increased knowledge by 25%.
2. Increased interaction with the business community by growing a contact list of businesses by 10% each year.
3. Achieve more efficient town operations by increasing budget for staffing up to 25% by year 3 and utilize technology whenever possible.
4. Enhance teamwork and collaboration by having 100% council + staff attend annual leadership training focused on land use, managing conflict, evaluating performance, etc.
5. Grow a base of volunteer support to assist with functions within the town by 10% each year.



A BRIEF HISTORY OF THE TOWN OF CAVE CREEK

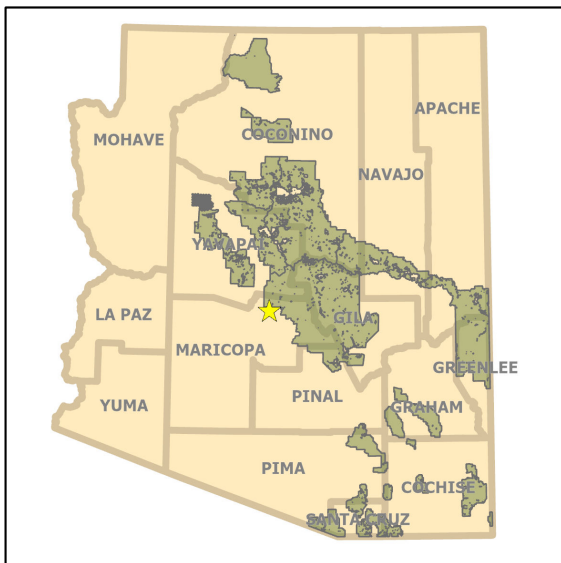
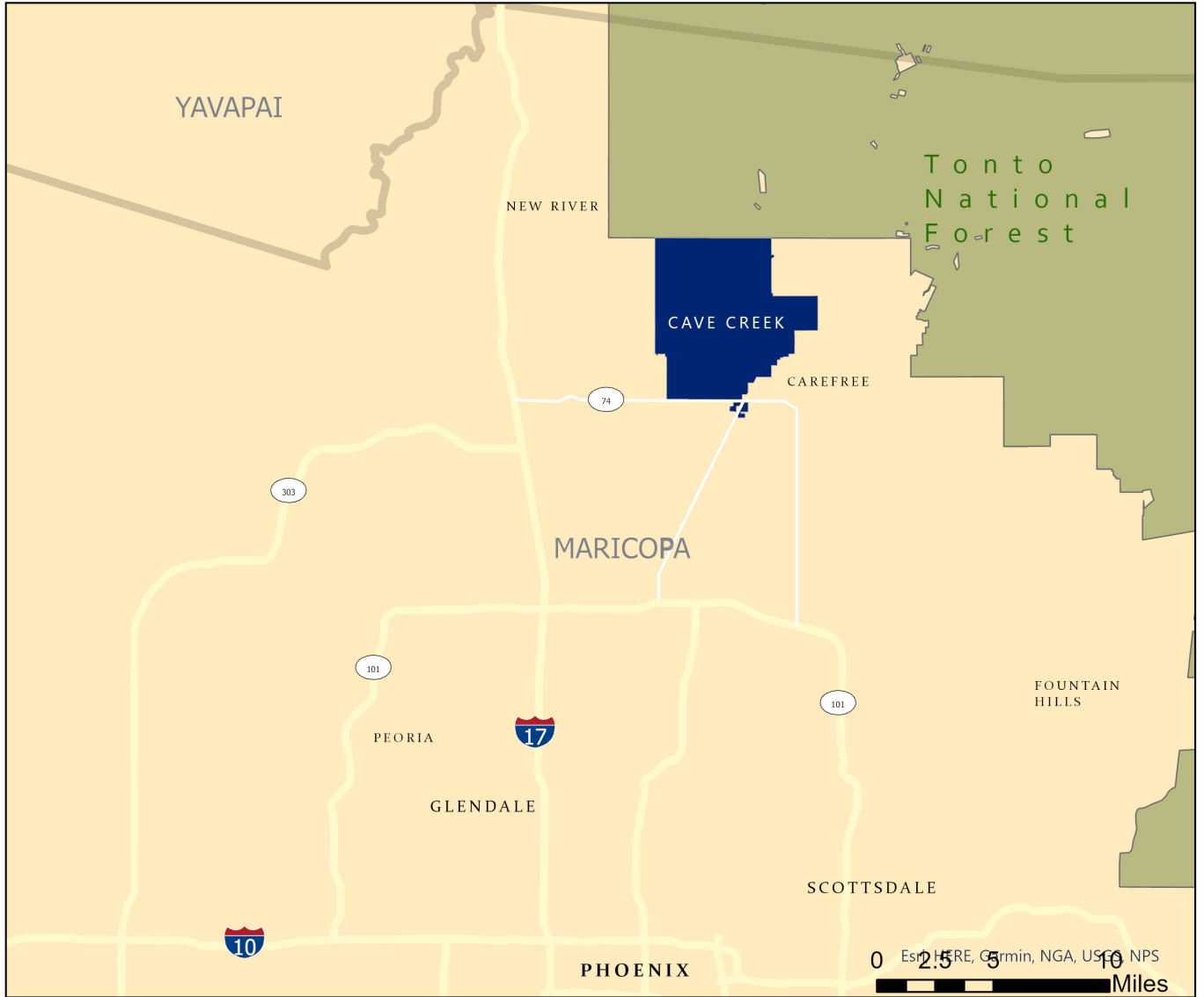
The Town of Cave Creek incorporated as a self-governing community in 1986. The Town is named for the Cave Creek Wash, a stream that originates in the remote areas about 25 miles to the north. It flows through the Town and continues south into Phoenix. The stream derives its name from a high, overhanging bluff along its west bank that forms a wide open-mouth cavern north of the Town’s Historic Town Core.

Native Americans were living in these foothills long before any Europeans came. Various tribes of prehistoric Native Americans came into the area periodically to hunt game and gather wild foods. The Hohokam settled permanently in small villages along Cave Creek Wash and nearby springs to irrigate their fields. They occupied the land from about 800 A.D. until 1400 A.D. and left the area due to a changing climate. They left behind the crumbling remains of their irrigation ditches and the foundations of their small houses.

After the departure of the Hohokam, the Tonto Apache claimed the land. The Tonto’s did not build villages but roamed central Arizona in small groups from their homeland in the Tonto Basin east of the Verde River. Their dominance over the land was ended by events elsewhere.

The discovery of gold in California in 1848 brought thousands of miners to the West. In 1863 central Arizona had its turn at gold rush days. As prospectors explored mostly eastward from California, the Tonto’s resisted their influence and raided their mining camps. To protect the miners, the U.S. Army established Fort McDowell in 1865 on the west bank of the Verde River.

The Town of Cave Creek can trace its beginnings to the Army’s decision. In 1870, following a Native American trail through the Cave Creek area, the military forces built the first wagon road through present Town of Cave Creek. This road connected Fort McDowell with Fort Whipple at Prescott. In 1873, Cave Creek Road was built from the small village of Phoenix northward to join the Army’s Road near the flowing springs on the east bank of Cave Creek Wash.



2023-2024 BUDGET

TOWN OF CAVE CREEK, ARIZONA



- LEGEND
- TOWN OF CAVE CREEK
 - NATIONAL FORESTS
 - ARIZONA COUNTIES

Cave Creek is a dynamic, safe, and well-maintained community where growth and preservation are balanced, and public needs and challenges are met. Containing a population approaching 6,000 residents within an area encompassing approximately 38 square miles, the rugged and natural beauty of the Southwest can be admired and enjoyed anywhere in Town.

Cave Creek citizens are focused on maintaining the western heritage that is defined by our passion for open space and low-density residential development. We promote outdoor lifestyles such as equestrian, hiking and biking activities. Dramatic views, trails, open spaces and wildlife habitats are the hallmarks of the quality of life we seek and desire to protect. We also desire to encourage our artistic community. Cave Creek's trails weave through picturesque Sonoran residential neighborhoods, connecting pedestrians to County and Federal parks and preserves nearby, as well as the Town Core. Average residential lot sizes tend to be 2-plus acres, with public access to approximately 50 miles of non-motorized trails. Town Core entertainment draws a dynamic crowd and features Southwestern architecture, foodie-friendly culinary delights (and good old-fashioned country-cooking), plenty of live entertainment, and an assortment of artist studios and galleries. Cave Creek; a place for Southwestern enjoyment!

Government

Cave Creek has a Council – Manager form of government. Council consists of a Mayor and six Council members. The Town Manager manages the day-to-day operations of the Town's utility services, engineering & public works, development services, finance, municipal clerk, and public safety with the support of Department Directors. The Town also hosts the consolidated magistrate court for the Town of Carefree and Town of Cave Creek.

Attractions

Cave Creek is a lively, adventurous, and pedestrian-friendly nature-lovers town. Ideal weather from autumn through spring allows for many outdoor events which include art festivals and specialty gatherings like *Hidden in the Hills* (artist studio tours) and ongoing live music and entertainment set within casual Sonoran spaces. Many of the events hosted within the Town are volunteer-powered and the proceeds raised go to support valued community causes. The Town of Cave Creek is also a volunteer and charity-driven community with many resident-fueled groups, nonprofit organizations and community-driven initiatives such as Cave Creek Rodeo Days. Others among them include the Desert Foothills Library, Foothills Caring Corps, Foothills Food Bank, and the Cave Creek Museum.

If buzzing crowds and evening wildlife isn't your cup of tea, then one can appreciate the quiet enjoyment Cave Creek's expansive outdoor spaces have to offer; lace up your hiking boots or oil up the chain on your mountain bike and hit the trails for a desert adventure in the foothills, unlike any other. Although trails with heaviest traffic are maintained by paid contractors, much of the more remote trails are cared for by resident-volunteers and groups like the Desert Foothills Mountain Bike Association.

Feeling lucky? For the more daring visitor Cave Creek has at least two local horseback tour guide outfitters that can accommodate all ages alike, for an unequaled view of the desert while on the back of a trail-horse. Horseback riding and western living is a way of life for many in Cave Creek and an attraction that brings visitors to the area from around the globe.

Cave Creek boasts three crown jewels when it comes to open space preserves: Cave Creek Regional Park, Desert Awareness Park, and Spur Cross Ranch Conservation Area (totaling approximately 2,720 and 2,200 acres, respectively). Spur Cross Ranch Conservation Area (SCRCA) was purchased by the Town, Maricopa County and the State; the Town's portion was funded through a voter-lead and approved tax. SCRCA serves as the "front porch" to the Tonto National Forest preserve and is also where Cave Creek Wash enters the Town's boundary. Cave Creek

Regional Park is owned and managed by Maricopa County Parks and contains a multi-purpose nature center, campgrounds, and guided tours of ancient petroglyphs and geological sites of intrigue.

Economy

The Town of Cave Creek does not currently levy a property tax to its residents, rather it relies on sales or transaction privilege taxes generated from commerce. Even with economic limitations which occurred last decade, the Town has leveraged commercial development by being selective with granting entitlements to commercial developments that fill a void in our community, through the goods and services they provide. Cave Creek strives to be a community where all its resident's needs can be met within the municipal boundary. This is a lofty goal for a small town, but if there is one lesson that the history of the Town teaches us— it is that no goal is unattainable.

According to Maricopa Association of Governments (MAG) Commute Shed data, there are approximately 4,000 employers totaling more than 106,000 jobs within a 30-minute commute radius of the Town of Cave Creek. The top six (6) employers within the Town of Cave Creek, per current MAG employer data (<https://geo.azmag.gov/maps/azemployer/>), are Walmart with over 300 employees, Dos Amigos Investments with 100 employees, Sprouts Farmers Market with 70 employees, Harold's with 70 employees, Desert Creek LLC with 60 employees, and Jessco Electric with 60 employees.

Financial

The Town of Cave Creek has seen an increase in State shared revenues as well as an increase in sales tax revenues due to a broadened retail base. Coupled with increased construction taxes due to the upward trend in new builds in both residential and commercial uses, progress has been made to establish a more stable and long-term revenue while maintaining a rural, low-density lifestyle. Cave Creek will continue to carefully examine capital projects as they align with the long-term goals of the community.

Health & Safety

Cave Creek is prime for those pursuing a healthy lifestyle; outdoor recreation and appreciation of our environment are part of the Town's core personality. The low-density lifestyle is unparalleled and affords residents here a sense of calm and tranquility most times of the year. Nearby spas, wellness centers and farmers markets also contribute to the Town's general wellbeing.

Law enforcement is provided through a master contract with the Maricopa County Sheriff's Office, and the support of a Town Marshal. Emergency Fire and Medical Services are provided through a comprehensive Inter-Governmental Agreement (IGA) with the Daisy Mountain Fire and Medical District. This agreement has allowed for the Town of Cave Creek to be admitted into the regional automatic-aid response system. The IGA also addresses current emergency service levels and ongoing items needed to increase the fire and medical service infrastructure. A Micro-Hospital is now open for operations in Cave Creek, which can provide the community with convenient follow-up emergency care and additional health services.

Utilities

The Town of Cave Creek provides wastewater services to properties within the Town's municipal boundary. The Town also provides water services to properties both within and beyond Cave Creek's jurisdiction. In 1993, the Town purchased the Cave Creek Sewer Company to provide wastewater services within the Town Core. In 2010, a new wastewater treatment facility was constructed at 44th Street and Carefree Highway to allow the wastewater

system to be expanded and provide service to more properties, including commercial sites along Carefree Highway. The associated sewer collection system is available to properties within the vicinity of Cave Creek Road and west along Carefree Highway to 44th Street. As of January 2023, the Town’s wastewater collection system has 929 active accounts, of which 763 are residential or multifamily.

The Cave Creek Utilities Department serves water customers within the Town of Cave Creek and unincorporated areas of Maricopa County to the west of Cave Creek. In 2006, the Town acquired the assets of the Desert Hills Water Company, located directly west of the Town’s municipal limits. In 2007, the Town acquired the Cave Creek Water Company and incorporated both water operations into the Town’s municipal services. In 2021, Carefree started the process of separating the water system that is physically located within their municipal boundary. By the end of 2022, Carefree transitioned 170 accounts from Cave Creek supplied water to Carefree. It is anticipated that the remaining 380+ accounts will be transferred to Carefree within the 1st and 2nd Quarters of 2023.

At this time, the Cave Creek water system is only supplied with treated Central Arizona Project (CAP) surface water. The Desert Hills area is served by three groundwater wells and treated surface water from Cave Creek. CAP surface water is used to provide blending for naturally occurring arsenic in the groundwater. As of January 2023, the Town provides water service to approximately 2,873 active accounts through the Cave Creek water system and 1,826 through the Desert Hills water system. Additionally, the Town has a small number of residents that receive hauled water from two water standpipes, one located in Cave Creek and the other in Desert Hills. Within both the Cave Creek and Desert Hills service areas, there are many homes and businesses with private wells that are not connected to the Town’s water systems.

Electricity is provided through Arizona Public Service Company, Natural gas is provided on a limited basis by Southwest Gas Corporation, Telecommunication is provided by CenturyLink and Cox Communication.

QUICK FACTS

Population (2022)		4,933	
Years of Age:	Under 18 -	12.9%	Gender:
	65 +	38.0%	
			Female 52.7%
Education Level:	High School Graduate	16.4%	
	Associate Degree	5.7 %	
	Bachelor’s Degree	28.7%	
	Graduate Degree	24.6%	
Median Household Income: \$91,463			
Household Income:	Less than \$34,999	20.5%	
	\$35,000 - \$99,999	33.7%	
	\$100,000 - \$199,999	27.10%	
	\$200,000 or more	18.9%	
Land Area	37.91 square miles		Elevation Range 1804 – 3924 feet
Form of Government		Council / Manager	



BUDGET OVERVIEW



BUDGET DEVELOPMENT PROCESS

Initial Processes and Guidelines

The Town's FY 2024 budget process began in January with a Strategic Planning work session that included Town Council and Town Management Team. The Council identified critical priorities for the upcoming fiscal year guided by input from their constituents throughout the year. The outcome of the Strategic Planning session was five Focus Areas:

- Public Streets, Safety, and Services
- Community Culture
- Water Supplies and Infrastructure
- Financial Viability
- Governance



For each of these Focus Areas, Council and the Management Team establish goals and set objectives for the next fiscal year. These focus areas, goals and strategies from the Strategic Plan provide the initial framework to guide management and staff on the budget priorities for the upcoming fiscal year. The Town Council will be finalizing the Strategic Plan in August 2023.

The budget for the Town of Cave Creek is based on a fiscal year beginning July 1st and ending June 30th and is developed using a conservative approach. Both historical data and Department Director input are used to estimate revenues, expenditures, and trends in each department. The Finance Department sends out budget guidelines and worksheets to all Department Directors so they can begin assessing the needs, current conditions, and service level standards of their departments. The Finance Department prepares revenue forecasts, which are continuously updated through budget adoption in June.

In December, Department Directors submit their initial five-year capital improvement program (CIP) project requests. Department Directors prioritize projects or needed equipment and submit these requests to the Finance Department. The project description, justification, Town strategic plan goal, and sources of funding are submitted by Department Directors for each project. The Finance Department then compiles a preliminary CIP program report for Town Council discussion and approval. Once approved, year one of the CIP is included in the upcoming fiscal year budget.

In February, Department Directors develop and build their budget and formulate next year's request at the line-item level, as well as project current year-end estimates. This information is compiled on a program level and an overall department level for review and analysis.

Budget Review and Adoption

In March, once departments have submitted their budget request for personnel, contracts and services, commodities, and capital, Finance staff compiles the Department Director requests. These requests are analyzed in relation to projected revenue forecasts to determine the adequacy of financial resources. Upon completion, a preliminary budget is submitted to the Town Manager for review. Budget review meetings are held, and Department Directors present their budget to the Budget Review Committee to discuss their requests and make necessary adjustments to ensure needed services are provided and the budget is balanced.

By State statute, the budget for the Town of Cave Creek must be balanced. This means that expenditures may not exceed anticipated or available financial resources. While debt may be incurred for the purpose of long-range capital improvements, it may not be used for ongoing operations.

In April and May, Budget Work Sessions are held with the Town Council at which time the Town Manager, Finance Director and Department Directors explain the budget recommendations and underlying justification for their requests. At this time the Council may request adding new items for consideration, as well as amending or removing existing staff recommended budget items. The public is welcome to attend and give input. Upon Council's revisions to the Town Manager's recommended budget, Finance compiles and finalizes the proposed Tentative Budget.

In May, the Tentative Budget is presented to Council at a regular Council meeting for adoption at which time the public is once again welcome to attend and give input. The Tentative Budget sets the expenditure limitation for the fiscal year. Once adopted, the Tentative Budget is published in a local newspaper along with the notice of the final budget adoption meeting and public hearing and placed on the Town's website.

In June, the public hearing is held for the Final Budget and the Final Budget is adopted. The adopted budget is then submitted to the Arizona State Auditor General's Office and posted on the Town's website.

Throughout the year the Town Manager monitors departmental objectives in relationship to overall Town goals, and each Director monitors their budgets, which are also overseen by the Finance Director.

BUDGET ROLES AND RESPONSIBILITIES

All Department Directors, Managers and Supervisors within the Town of Cave Creek are involved in the budget development process.

Town Manager is responsible for reviewing departments program budgets, formulating a preliminary budget, and presenting it to the Council.

Public Involvement and Comment is at Budget Work Sessions and Regular Council Meetings

Town Council is responsible for the review of the Town Manager's preliminary budget as well as the approval and adoption of the Town's tentative final budget.

Department Directors and staff are responsible for formulating their department priorities and developing, building and presenting their proposed program budgets. Additionally, they are responsible for developing their departments annual goals, objectives, and applicable performance measures.

Finance Department - the Finance Director is responsible for coordinating the budget process by providing resources and projections, reviewing budgets with department directors and staff, and providing recommendations to the Town Manager based on economic analysis, fiscal trends, and projected revenues.

Develop
Review
Adopt

USE OF CONTINGENCY/RESERVES

The use of contingency/reserves is defined in the Town's financial policy. Use of reserve funds will be approved during the budgetary process. All requests for use of contingency funds will require justification and an explanation of the fiscal impact which is reviewed by the Town Manager, Town Attorney, and Finance Director before being presented to Council for approval. Contingency or reserves are required:

- To offset unexpected revenue shortfalls
- To maintain service levels when expenditures increase
- When unanticipated and/or inadequately budgeted capital projects are approved by Council

FUND BALANCE

The Town of Cave Creek operates under a balanced budget requirement per State statute, but this does not mean that revenues must equal expenditures. The beginning fund balance can be added to revenues to cover expenditures, or revenues can cover expenditures and grow the fund balance. As a sound management and financial practice, the Town has established a goal of not budgeting fund balance to support long term, ongoing expenditures, but alternatively using available fund balance to support one-time projects and activities to reduce the need for issuance of debt. A strong and healthy fund balance is important to ensure the Town can cover unanticipated drops in revenue or increases in expenditures.

BUDGET ADJUSTMENTS

Per Arizona law, total expenditures cannot exceed the final appropriation after adoption of the tentative budget. The Town Council can amend the total appropriations for an individual fund; however, when one fund's total appropriation increases, another fund's total appropriation must decrease by an equal amount. The Town adopts a budget by department for the General Fund and in total by fund for all other funds. As such, General Fund department budgets and fund budgets for all other funds cannot be exceeded without Town Council approval. Because detailed budgets are considered by the Town to be a planning tool and a guide for Department Directors, departments should have some degree of flexibility in establishing and adjusting such detail including major expenditure categories. To provide such flexibility, the following budget amendment and transfer of funds between budget line items and departments shall apply:

- Transfers between funds shall require the recommendation of the Town Manager and formal action by the Town Council.
- Transfers between departments require the recommendation of the Town Manager and formal action by the Town Council.
- Transfers between line items within each major expenditure category shall be permitted upon recommendation of the Department Director and approval by the Town Manager.
- Transfers between the operating and capital major expenditure categories shall be permitted upon recommendation of the Town Manager and formal action by the Town Council.
- Transfers between the line items or major expenditure categories to fund additional personnel or increases in full-time equivalent count shall require the recommendation of the Town Manager and formal action by the Town Council.
- Transfers from contingency or reserve funds require the recommendation of the Town Manager and formal action by the Town Council.

Although there were several changes from the release of the tentative budget book until the tentative budget vote by Town Council, there were no changes from the proposed tentative budget to the approved final budget.

FY 2023-24 BUDGET CALENDAR	
DATE	ACTION REQUIRED
January 26 - March 13, 2023	Budget Preparation
March 20, 2023	Present Five Year Capital Improvement Plan (CIP) to Council
March 23, 2023	Present Preliminary Budget to Town Manager for Review
March 28, 2023	Presentation of Departmental Budgets by Department Directors to Budget Committee including Town Manager, Finance Director and Citizen(s)
April 10, 2023	Budget Work Session with Town Council with Public Comment
April 13, 2023	Budget Work Session with Town Council with Public Comment
May 1, 2023	Budget Work Session with Town Council with Public Comment
May 8, 2023	Final Review of Tentative Budget by Town Manager
May 16, 2023	Tentative Budget Adoption
June 5, 2023	Public Hearing and Adoption of Final Budget
June 30, 2023	Submit Official Final Budget Forms to Auditor General's Office
July 1, 2023	Beginning of Fiscal Year 2023 - 2024

BUDGET DOCUMENT GUIDE

Basis of Budgeting

This budget document was prepared with two major objectives in mind:

1. To prepare a fiscal plan for Town Council, Management, and Leadership which encapsulates their Strategic goals and objectives in providing quality services at a reasonable cost for the community.
2. To present an easy-to-read document that presents projected revenue, approved expenditures, and anticipated activities for FY 2024.

The Town of Cave Creek follows the distinguished budget presentation guidelines as presented by the Government Finance Officers Association (GFOA). Given the constraints of a smaller, mid-sized community, this budget document is intended to serve as:

1. A Financial Plan
2. A Communication Device
3. An Operational Guide
4. A Policy Tool

With this budget, the Town of Cave Creek has continued efforts to improve its communication and collaboration with the public, so we may present a clear and straightforward financial report to our community.

- **A Financial Plan** – The Town’s fund structure, fund types and department fund relationships are identified and shown as they relate to the budget document. The Town’s financial policies are described and presented and are followed by the financial overview section which shows the summary of revenues and expenditures by fund and department. The departmental budgets follow and include fund and/or department descriptions, accomplishments, goals and objectives and detailed revenues and expenditure/expense information followed by expenditure by use, capital expenditures by project, and authorized positions summary tables.

The Town of Cave Creek uses the modified accrual basis of accounting for maintenance of general governmental fund types, where revenues are recorded when measurable and available to finance expenditures in the current fiscal year. Available is defined as collectible within the fiscal year, or soon thereafter, and utilized to pay current period liabilities. Other than principal and interest on long-term debt, expenditures are recognized in the accounting period in which the liability was incurred.

Enterprise Funds also recognize expenses as encumbered when a commitment is made (e.g., through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the Town (for example, Wastewater user fees are recognized as revenue when service is provided).

The Annual Comprehensive Financial Report (ACFR) presents the status of the Town’s finances based on generally accepted accounting principles (GAAP). In most cases, this conforms to the way in which the Town prepares its budget with the following exceptions. Below are differences between the budget and the ACFR:

1. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees GAAP basis as opposed to being expensed when paid on a Budget basis.
2. Sales tax revenue is accrued in the period earned on a GAAP basis and is recorded when cash is collected on a Budget basis.

3. Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended when paid on a Budget basis.
4. Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
5. Depreciation expense is recorded on a GAAP basis only.

The Annual Comprehensive Financial Report (ACFR) shows fund expenditures/expenses and revenues on both a GAAP basis and Budget basis for comparison.

The FY 2024 budget document also includes sections regarding the Town's Personnel Schedule, 5-year Capital Improvement Plan, Official City/Town Budget Forms, and Glossary.

- **A Communication Device** - Within this budget, the Town aimed to include straightforward department narratives and sought to incorporate graphs for further explanation and emphasis where needed. The tentative as well as the final adopted budget are available for public review on the website: Budget | Cave Creek, AZ - Official Site (cavecreekaz.gov).
- **An Operational Guide** - each department page lists FY 2021 Actuals, FY 2022 Actuals, FY 2023 Budget, FY2023 Estimated Actuals and FY2024 Proposed Budget.

These expenditures are summarized in the following categories:

1. Personnel & Benefits - Includes wages, overtime, employee-related expenses, and fringe benefits.
 2. Contracts & Services - Includes advertising, professional services, telephone, non-professional services, employee training & memberships, electric, water, sewer, and trash, maintenance, equipment, equipment maintenance, and rental of land & buildings.
 3. Commodities – Includes postage and copier charges, computer equipment and software, subscriptions, supplies, fuel and oil, and repair and maintenance charges.
 4. Capital Outlay - Includes land, building, and infrastructure improvements as well as equipment and vehicle purchases.
 5. Debt Service - Includes all principal and interest payments associated with Town debt and Water Infrastructure Finance Authority (WIFA) loan payments.
 6. Other Financing Uses - Includes all transfers out between Town departments and funds as well as any contingency reserves.
- **A Policy Tool** - the Town Council established specific strategies to achieve their goals through policy decisions as noted in the Town Manager's Message as well as the Strategic Plan. Following the Town's FY2024 Financial Overview, each department is presented and includes the following sections:
 1. General Information - which provides department description, overall accomplishments, upcoming goals and objectives, and any significant changes.
 2. Department/Fund Detail - which provides and applicable revenue for the presented fund, expenditures, capital summary, and authorized position summary information.

Each year, the Town attempts to improve and expand its performance monitoring activities so we may keep an accurate account of our productivity at a department and fund level.

LONG-RANGE FINANCIAL PLANNING

Long-range financial planning involves the projection of revenues and expenditures over multiple years and the understanding of the financial impact of economic trends and risk factors on the budget. The Town can attribute its past fiscal stability to our diligence to prudent fiscal policies and practices, conservative revenue and expenditure budgeting, constant evaluation for operational efficiencies, and maintaining adequate fund balances.

The Town of Cave Creek uses conservative financial forecasting when projecting revenues and expenditures for the next fiscal year and years after, keeping in mind end of year actuals, trends, assumptions on economic factors, legislation, and other variables. With the direction of Town Council, this approach has helped the City to achieve long-term fiscal stability while exceeding service goals and mitigating financial challenges.

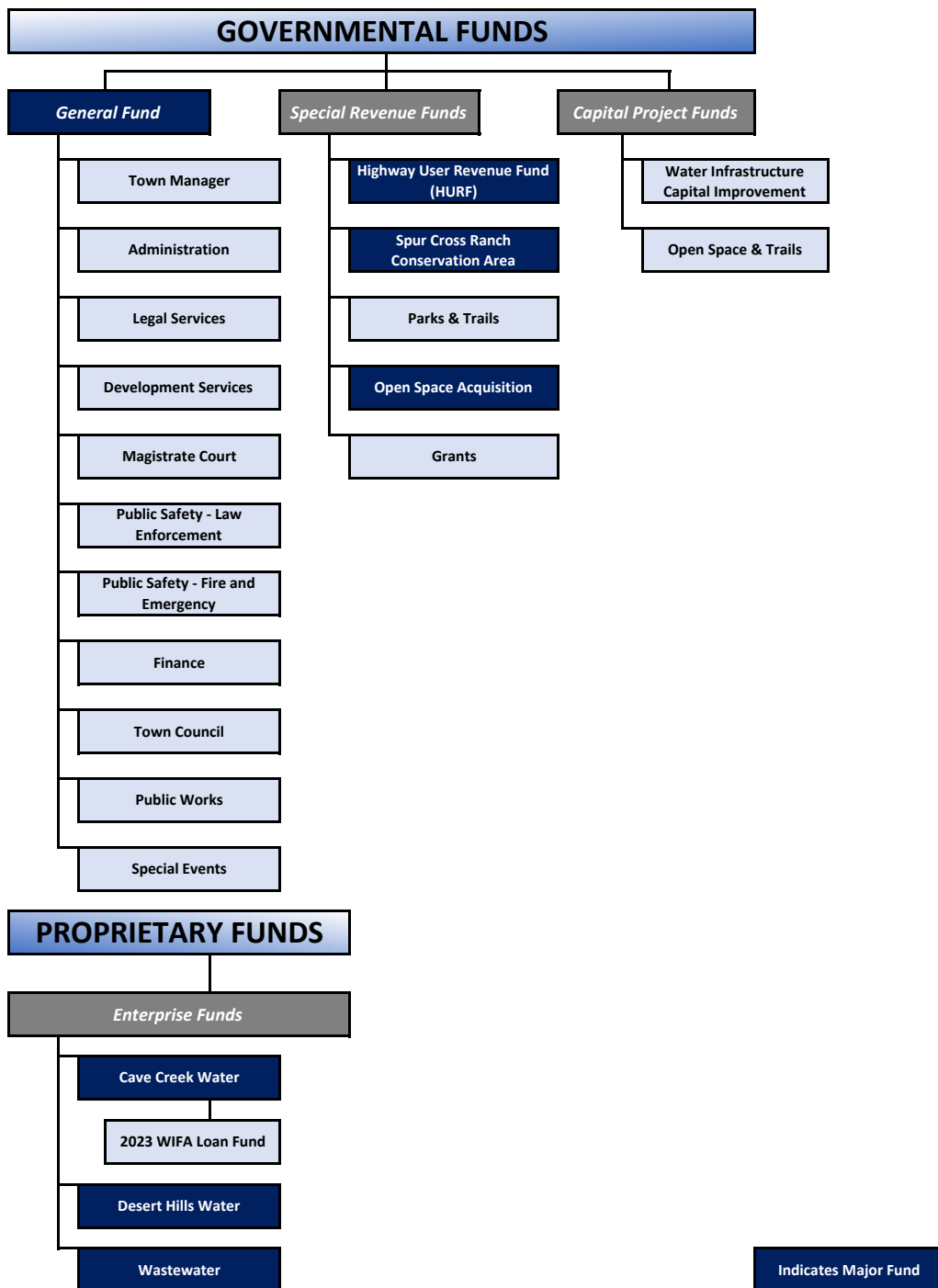
The Town’s five-year Capital Improvement Plan highlights the Town’s long term capital projects and Town priorities. The funding source for these long-term projects are also reflected as part of the Capital Improvement Plan to show a balanced picture of how the project will be supported. Additionally, the Town carefully analyzes the current capital projects’ ongoing costs to ensure long-term sustainability.

The Town’s Strategic Plan is in draft form and is in the process of being finalized by Town Council. The Strategic Plan will encompass three years of planning, growth, and development for the Town. As the Strategic Plan is finalized, the Town’s long-range financial planning process will improve to include the Town plans to implement strategies in accompaniment with the strategic plan, capital improvement planning process, and budgeting.



FUND STRUCTURE

The Town uses funds to report its financial position and the results of its operations. Each fund is defined as a fiscal accounting entity with a self-balancing set of accounts which are created and maintained for a specific purpose. This approach is unique to the government sector. The Town's accounting and budget structure is organized into funds and the fund structure conforms to Generally Accepted Accounting Principles (GAAP). The Town's fund structure and departments are shown below:



FUND TYPES

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

General Fund is the primary operating fund of the Town. It is the general operating fund of the Town and is used to account for the day-to-day operations and services traditionally associated with local government. These operations and services include General Administration, Development Services, Finance, Public Safety - Law Enforcement, Public Safety - Fire and Emergency Protection, and Public Works. The majority of revenues come from state shared revenues, local sales tax, intergovernmental revenue, licenses and permits, fines and fees, and miscellaneous revenues.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted by statute, code, or ordinance to expenditures for specified purposes. The Town's five Special Revenue Funds include Highway User Revenue Fund (HURF), Spur Cross Ranch Conservation Area, Parks & Trails, Open Space Acquisition, and Grants. These funds are supported through taxes, grants or other restricted revenue sources.

Capital Project Funds are used to account for financial resources, other than those financed by proprietary funds, to be used for the acquisition, construction, reconstruction, and funding of major maintenance projects related to water or develop open space and trails for public use. The Town's two Capital Project Funds include the Cave Creek Water Infrastructure Fund and the Open Space and Trails Fund. Transfers from other funds support these Capital Project Funds.

Enterprise Funds are used to account for operations, including debt service, which are financed and operated similarly to private business enterprises. The Town maintains three Enterprise Funds for Wastewater, Cave Creek Water, and Desert Hills Water. The intent is that the services are self-sufficient with all costs supported predominantly by user rates, fees, and charges which are periodically reviewed to ensure adequate coverage of necessary expenses.

DEPARTMENT/FUND RELATIONSHIP														
Fund Type	Fund	Town Manager	Administration	Legal Services	Development Services	Magistrate Court	Public Safety - Law Enforcement	Public Safety - Fire and Emergency	Finance	Town Council	Public Works	Special Events	Non-Departmental	Utilities
	General Fund*	X	X	X	X	X	X	X	X	X	X	X	X	
Special Revenue Funds	Highway User Revenue Fund										X			
	Spur Cross Ranch Conservation Fund				X									
	Parks and Trails Fund				X									
	Open Space Acquisition Fund				X									
	Grant Fund				X			X			X			
Capital Project Funds	Cave Creek Water Infrastructure Fund												X	
	Open Space and Trails Fund				X									
Enterprise Funds	Wastewater Fund													X
	Cave Creek Water Fund*													X
	Desert Hills Water Fund													X
	2023 WIFA Loan Fund*													X

* Indicates a major fund for FY 2024 Budget purposes where the funds revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the FY 2024 appropriated budget.

All Funds shown here are appropriated for in the FY 2024 Budget and are included in the Town's Annual Comprehensive Financial Report.

Annual Budget FY 2023-24

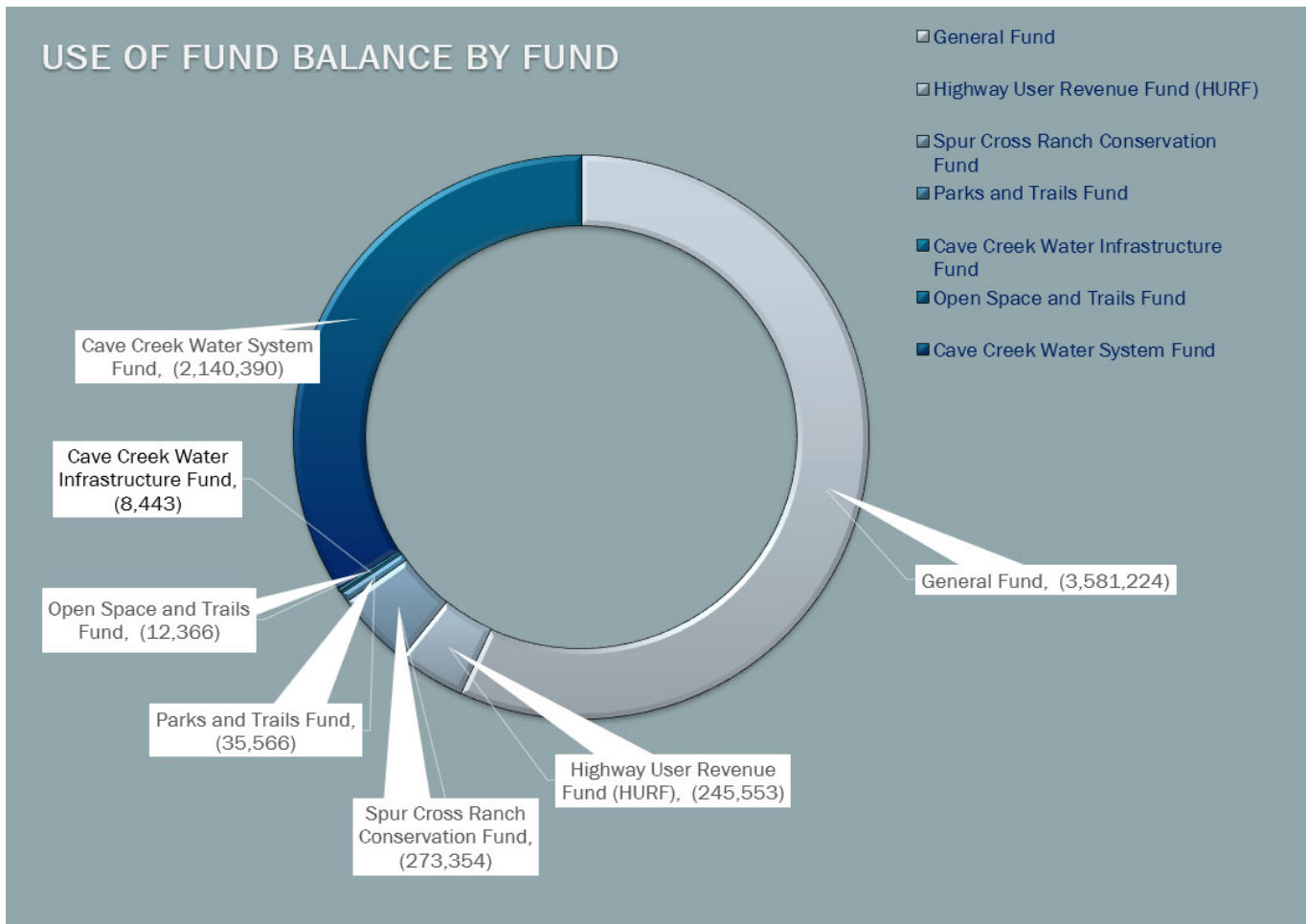
Town Wide by Fund

TOWN WIDE BY FUND					
Description	FY2022 Actuals	FY 2023 Budget	FY 2023 Actuals as of 1/31/2023	FY 2023 Projected Actuals	FY 2024 Proposed Budget
Revenues and Other Financing Sources*					
General Fund	\$ 13,762,120	\$ 12,888,700	\$ 8,112,705	\$ 14,464,260	\$ 14,682,447
Highway User Revenue Fund (HURF)	426,049	388,058	215,770	369,891	389,385
Spur Cross Ranch Conservation Fund	1,698,092	1,535,100	981,958	1,683,352	1,700,400
Parks and Trails Fund	-	-	-	-	-
Open Space Acquisition Fund	-	-	-	-	-
Grant Fund	17,084	3,910,740	100,000	414,737	3,840,000
Cave Creek Water Infrastructure Fund	690,670	658,900	-	683,676	828,877
Open Space and Trails Fund	-	-	-	-	-
Capital Improvement Fund	-	1,363,900	-	-	-
Wastewater System Fund	3,024,255	2,721,600	1,723,366	2,974,105	4,340,099
Cave Creek Water System Fund	6,651,735	6,713,277	5,159,025	8,431,908	10,298,442
Desert Hills Water System Fund	3,177,545	3,480,300	1,884,962	3,960,802	4,458,500
2023 WIFA Loan Fund	-	4,220,200	-	-	13,190,000
Total Revenues and Other Financing Sources	\$ 29,447,550	\$ 37,880,775	\$ 18,177,786	\$ 32,982,731	\$ 53,728,150
Expenditures and Other Financing Uses**					
General Fund	\$ 9,627,577	\$ 15,314,700	\$ 5,265,785	\$ 11,721,875	\$ 18,263,671
Highway User Revenue Fund (HURF)	524,997	938,800	-	403,930	634,938
Spur Cross Ranch Conservation Fund	1,697,340	1,633,800	126,000	1,683,352	1,973,754
Parks and Trails Fund	-	-	-	-	35,566
Open Space Acquisition Fund	10,500	366,283	366,282	363,660	-
Grant Fund	17,084	3,910,740	100,000	414,737	3,840,000
Cave Creek Water Infrastructure Fund	-	822,400	-	-	837,320
Open Space and Trails Fund	-	-	-	-	12,366
Capital Improvement Fund	-	1,883,900	-	-	-
Wastewater System Fund	3,700,057	4,115,000	1,224,404	4,046,664	4,340,099
Cave Creek Water System Fund	5,956,716	7,535,677	3,207,617	7,635,077	12,438,832
Desert Hills Water System Fund	4,001,450	3,863,100	1,158,095	3,937,916	4,458,500
2023 WIFA Loan Fund	-	4,220,200	-	-	13,190,000
Total Expenditures and Other Financing Uses	\$ 25,535,721	\$ 44,604,600	\$ 11,448,183	\$ 30,207,211	\$ 60,025,046
Ending Balance					
Use of Fund Balance	\$ 3,911,830	\$ (6,723,825)	\$ 6,729,603	\$ 2,775,521	\$ (6,296,896)
Beginning Fund Balance	29,184,639	36,795,001	31,210,901	33,254,181	51,372,786
Ending Fund Balance	\$ 33,096,469	\$ 30,071,176	\$ 37,940,504	\$ 36,029,702	\$ 45,075,890

* Includes interfund transfers in, but not appropriated fund balance.

** Includes interfund transfers out.

FY2024 USE OF FUND BALANCE BY FUND	
General Fund	(3,581,224)
Highway User Revenue Fund (HURF)	(245,553)
Spur Cross Ranch Conservation Fund	(273,354)
Parks and Trails Fund	(35,566)
Cave Creek Water Infrastructure Fund	(8,443)
Open Space and Trails Fund	(12,366)
Cave Creek Water System Fund	(2,140,390)
Total	(6,296,896)



Each fund contains its own "savings" account, otherwise known as its fund balance. When revenues are less than expenditures, the Town draws from its fund balance. These are planned uses of funds that have been building up over a period of time being used primarily to fund one-time capital projects and initiatives.

TOWN POLICIES



FINANCIAL POLICY SUMMARY		
Policy	Fund	Description
Budget Process	All	Outlines Budget Steps and Terms
Contingency	General Fund	10% of General Fund (01) Sales Tax and State Shared Revenues
	Highway User Revenue Fund (HURF)	10% of Highway User Fund (03) State Shared Revenues
	Wastewater Enterprise Fund	10% of Wastewater Enterprise Fund (40) Sales Tax and State Shared Revenues
Reserve	General Fund	Maintain balance equal to at least 3 (three) months of operating expenses
Debt Management	All	Not to exceed 35% of the Secondary Assessed Valuation of taxable property
	General Fund	General obligations for general municipal purposes not to exceed 6% of net assessed valuation of taxable property
	Additional General Obligations	Additional General Obligations to 20% of net assessed valuation of taxable property

FINANCIAL POLICIES AND PROCEDURES



1. Budget Process Policy

The Town’s Budget is one of the more important responsibilities of the Town Council. The allocation of public resources to provide programs, services and facilities to the Town and community illustrates policy priorities and requires thoughtful consideration of numerous alternatives. The purpose of the Budget Process Policy is to guide the Town through this financial planning work to ensure long-term financial sustainability and adequate planning for necessary infrastructure improvements. The policy is developed in the context of Arizona State Law, Cave Creek Town Code and best practices as promulgated by the Government Finance Officers Association (GFOA).

Financial planning is essential to create a desired future state for town fiscal conditions and programs. Planning involves both policy and operational level components. This policy addresses the policy level framework within which operational fiscal planning will occur.

The overall context for financial planning will be the Town's Strategic Plan. Additionally, the community and the Town Council may provide additional input to the process to the Town Manager related to current priorities.

POLICY DETAIL

Scope: All Town funds and capital improvements.

Definitions (note: a defined term is italicized when used in a definition):

- ❖ **Appropriation** - legal limit of expenditure authorized as adopted by the Town Council in the annual budget ordinance.
- ❖ **Balanced Budget** - total proposed expenditures shall not exceed total estimated revenue and available fund balances.
- ❖ **Budget** - the result of the budget process including the adopting ordinance, the document describing the estimated resources available, allocation of funds and descriptions of programs, services, and projects.
- ❖ **Budget process** - an annual effort to collect input, estimate available resources, assemble data and information, analysis for decision making resulting in a recommendation on a budget to the Town Council.
- ❖ **Capital expense** - a capital item in the operating budget that does not meet the definition of a capital project (that is it is less than \$50,000, may be recurring in nature and does not necessarily result in an asset to be recorded in the Town's financial records).
 - A capital expense is at least \$5,000 and may result in a tangible asset recorded in the Town's financial records.
 - Recurring capital expenses will be included in the Town's operating budget (and not the CIP).
- ❖ **Capital Improvement Plan (CIP)** - a budget that is exclusively related to unique capital projects. The CIP will be for a term of five (5) years with the first year representing those capital projects that are included in the appropriation approved by the Town Council and authorized to proceed.
- ❖ **Capital project** - a project (or series of interconnected projects) that costs at least \$50,000, is non-recurring by nature and results in (a) tangible asset(s) to be recorded in the Town's financial records. A capital project is appropriated for the life of the project (as some take more than one year to complete).
- ❖ **Department narratives** - the operational descriptions of Town programs, services, and facilities in the context of Town departments.
- ❖ **Goals** - intended outcomes of Town activities. Goals tend to be higher level (outcome oriented) but should be measurable and time limited.
- ❖ **Non-recurring capital project** - a capital project that is unique within a given timeframe often construction. Non-recurring capital projects may be broken into phases within the CIP. When an initial phase of a non-recurring capital project is proposed for consideration, the full scope of the project will be described (to the extent possible).
- ❖ **Objectives** - accomplishments of steps towards the accomplishment of a goal. Objectives tend to be incremental in nature and can be workload oriented (e.g. number of items processed).

- ❖ **Operating Budget** - That portion of the Town's adopted budget that represents all but the non-recurring capital projects.
- ❖ **Performance measures** - Metrics and related descriptors that identify progress toward goals or objectives.
- ❖ **Recurring capital expense** - a capital expense that has a natural recurrence, such as utility infrastructure maintenance, roadway major maintenance or vehicle replacements.
- ❖ **Strategic Plan (Draft January 2023)** - the adopted plan of the Town Council which will serve as the broad policy context for Town programs, services, and facilities in development of the budget.

Chronology (note: this policy addresses only policy level elements. Staff elements will be consistent with this policy and will fill in and around this framework.)

1. Review a **draft calendar** describing the intended process, key dates, and a general overview of the opportunities for policy and community input followed by Town Council adoption of the budget calendar.
2. Review of relevant **financial policies** for the purpose of potential edits and discussion.
3. Opportunity for **input** related to Town priorities into the budget process.
4. Development of the **Capital Improvement Plan (CIP)**.
5. Council **adoption of the CIP**.
6. Preliminary **revenue estimates** provided to Town Council.
 - a. Review of utility rates with respect to revenue estimates, CIP, operating budget and debt service commitments.
7. Presentation of **recommended "tentative budget"** to the Town Council by the Town Manager.
 - a. Public hearing on tentative budget.
8. **Council workshops** to review budget content with Town Management.
9. **Adoption of final budget** by Town Council.
 - a. Public hearing on final budget.
10. **Publication** of the adopted Town Budget on the Town's website.

2. Contingency Policy

The purpose of contingency/cash reserves is to a) provide for a minimum cash balance in a fund for the next fiscal year, b) provide the necessary cash to finance future expenditures and capital outlays identified in a Capital Improvement Plan, c) provide cash for emergency and/or unanticipated expenses in the current fiscal year, and d) provide working capital for Town operations between (sales) tax payment periods.



POLICY DETAIL

The Town's annual operating budget shall include a contingency amount in each fund. The contingency amount shall be equal to:

- ❖ For General Fund: 10% of General Fund (01) Sales Tax and State Shared Revenues.
- ❖ For Highway User Fund: 10% of Highway User Fund (03) State Shared Revenues.
- ❖ For Wastewater Enterprise Fund: 10% of Wastewater Enterprise Fund (40) Sales Tax and State Shared Revenues.



3. Reserve Policy

The purpose of the Reserve Policy is to ensure the Town remains a financially stable organization by maintaining appropriate reserves. Adequate reserves position an organization to effectively plan for cash funded needs, maintain its credit worthiness as well as unplanned needs caused by significant economic downturns, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies, such as natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the organization. The Town’s Reserve Policy serves as an important tool to guide the use of Town resources in meeting the Town’s financial commitments and provides a framework for addressing unexpected future events in a fiscally prudent manner.

The Town currently budgets for contingencies under establishment of a minimum contingency percentage policy. Contingency application in this policy is to establish expenditure authority that is only to be used in emergencies that would include unplanned needs, like those resulting from natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the organization. However, these amounts, and/or their use, will not be from nor reduce the amounts required to be reserved.

The policy is applicable to the General Fund as these represent almost all operating costs of the Town.

POLICY DETAIL

For the General Fund, the Town will maintain fund balance equal to at least 3 (three) months operating expenses (wages, supplies, and services) as reserves that are not restricted in any way for any other purpose. These reserve amounts are non-cumulative and re-calculated every year.

In every budget there will be a report of the Town’s compliance with the reserve requirements for the previous, current, and projected years.

If any issue(s) cause the Town to utilize reserve balances, Council will be apprised of the situation in writing as soon as possible. After notifying the Council in writing, a presentation will be made to Council to detail the specifics regarding the circumstances causing the issue and a plan or plan(s)

to restore the reserve balances will be brought forward in the current fiscal year. If the issue is anticipated to exist in the next fiscal year, then in the subsequent years' budget there will be a plan that indicates actions that are being taken to restore reserve balances to meet the reserve balances requirements in that fiscal year and/or what future actions are planned to restore the reserve balances in the next two to three fiscal years. These plans may include adjustments to expenditures and/or revenue enhancements that will produce budget surpluses or transfer of excess resources from other funds.



4. Debt Management Policy

The purpose of the Debt Management Policy is to ensure the Town remains a financially stable organization by maintaining appropriate policies on debt limits, debt structuring, debt issuance and debt management. Debt management will provide guidance for meeting the Town's capital needs, maintain its creditworthiness, and meet its debt obligations in a way that preserves the public trust and balances costs to current and future residents. This applies to the Town, and not to any current or future special district.

POLICY DETAIL

The Town will comply with Federal and State laws and regulations in every aspect of debt management, including any and all legal debt limits, debt structuring and issuance practices, and debt management issues such as: investment of proceeds, arbitrage, disclosures, full and timely payment, and any other compliance aspect that may arise in the future. The Town will strive to manage debt to ensure that capital needs are met while doing so in a manner that will ensure that the lowest possible costs associated with indebtedness can be obtained.

Debt Limits:

- ❖ In general, debt will not exceed the Town's ability to repay the debt.
- ❖ The Town will comply with State limitations of debt limiting general obligations for general municipal purposes to 6% of the net assessed valuation of taxable property in the Town.
- ❖ The Town will comply with State limitations of debt that limit additional (in addition to the above) general obligations for supplying such specific projects such as water, artificial light, sewers, and for the acquisition and development of land for open space preserves, parks, playgrounds, and recreational facilities to 20% of the net assessed valuation. This would also include projects for public safety, law enforcement, fire and emergency service facilities and streets and transportation facilities.
- ❖ Total of all types of debt for the Town will not exceed 35% of the Secondary Assessed Valuation of taxable property.
- ❖ Total of all types of debt for the Town will not exceed 125% of the total State debt limit.

- ❖ Total principal and interest payments of all types of debt will not exceed 35% of actual revenues.
- ❖ Debt covenants regarding revenue will be maintained, for example, all debt backed by general excise taxes will have general excise revenues equal to 200% of related debt service payments; when they aren't, disclosure of, and mitigation will be presented in the annual budget.
- ❖ Short-term debt will be lease purchase agreements limited to 3 to 7 years and only considered for debts between \$250,000 and \$500,000; for machinery and equipment, vehicles, and, small land acquisitions and improvements.
- ❖ For capital needs less than \$250,000 the Town will first attempt to fund it out of current resources.

Debt Structuring:

- ❖ In order to ensure financial viability and appropriateness the Town will use an independent financial advisor to assist in structuring the debt, for example, recommending the appropriate type of debt, the call provisions, and credit enhancements, etc.
- ❖ Debt terms will not exceed 30 years or the life of the asset, whichever is shorter.
- ❖ In order to ease financial planning burdens, the Town prefers debt that is a fixed rate, with equal payments.

Debt Issuance:

- ❖ In order to ensure financial viability and appropriateness the Town will use an independent financial advisor to assist in the issuance of debt, the process of which can be different for each type of debt. For example, the financial advisor can be used to recommend the method of sale (competitive, negotiated, or private placement), the selection of other financing team members (e.g., bond counsel, underwriter, publisher/printer, paying agent, and trustee), coordinate with credit agencies, assist with election materials, and prepare disclosures.
- ❖ The financial advisor can also look at and recommend options for restructuring, refinancing, and advance refunding. These are intended primarily to reduce the Town's debt service costs, manage a rate structure, or to provide future borrowing flexibility.
- ❖ Any refunding/refinancing must have a demonstrable net present value savings or have some other significant benefit to the Town.

Debt Management:

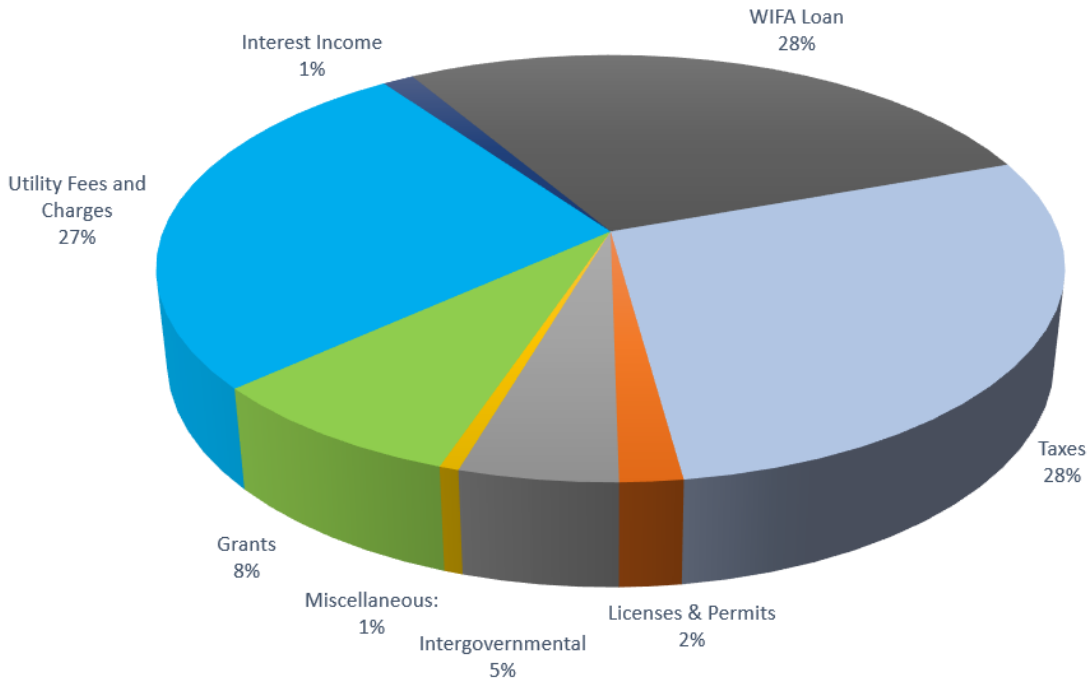
- ❖ The Town will use a financial advisor and/or their recommended service providers to ensure the following are done timely and accurately as needed:
 - Disclosure requirements are identified and met.

- Arbitrage rebate monitoring and filing.
 - Maintain compliance to relevant Federal and State laws.
 - As needed to improve bond ratings, maintain market and investor relations
- ❖ A separate bank/investment account will be used to deposit bond proceeds. Amounts will be drawn only to pay for issuance costs, refunds to bondholders, or reimburse the Town for related capital outlay or to pay vendors for related capital costs.

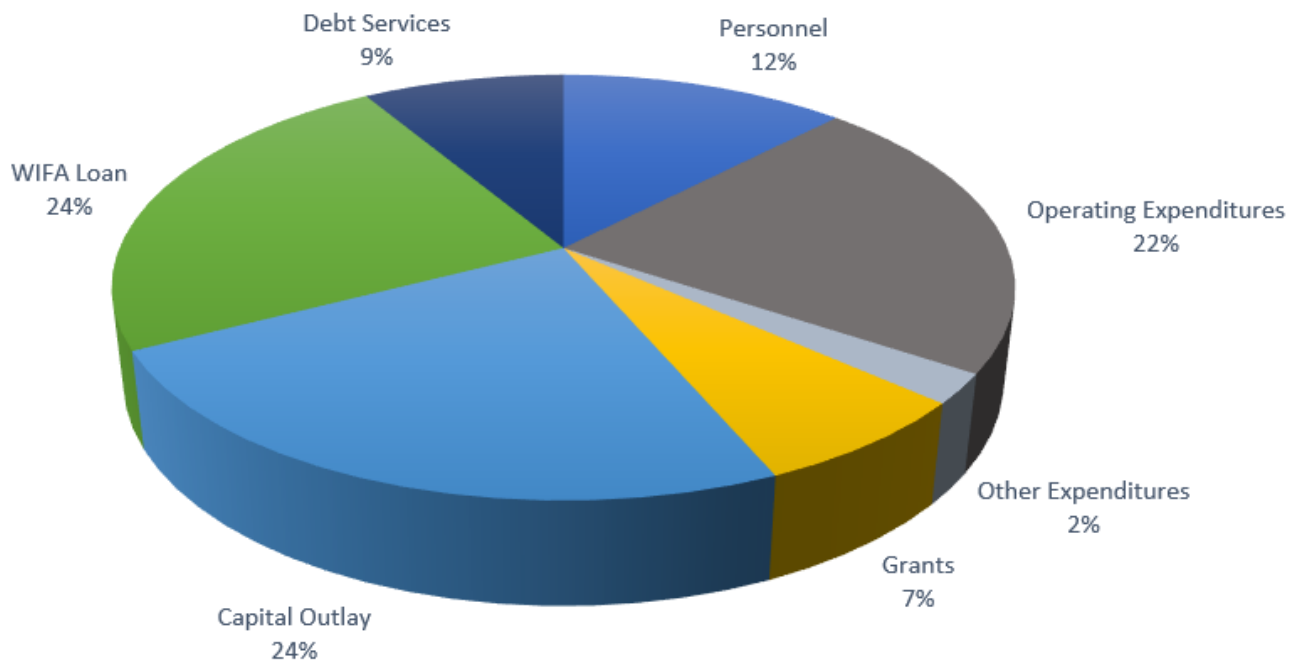
FINANCIAL OVERVIEW



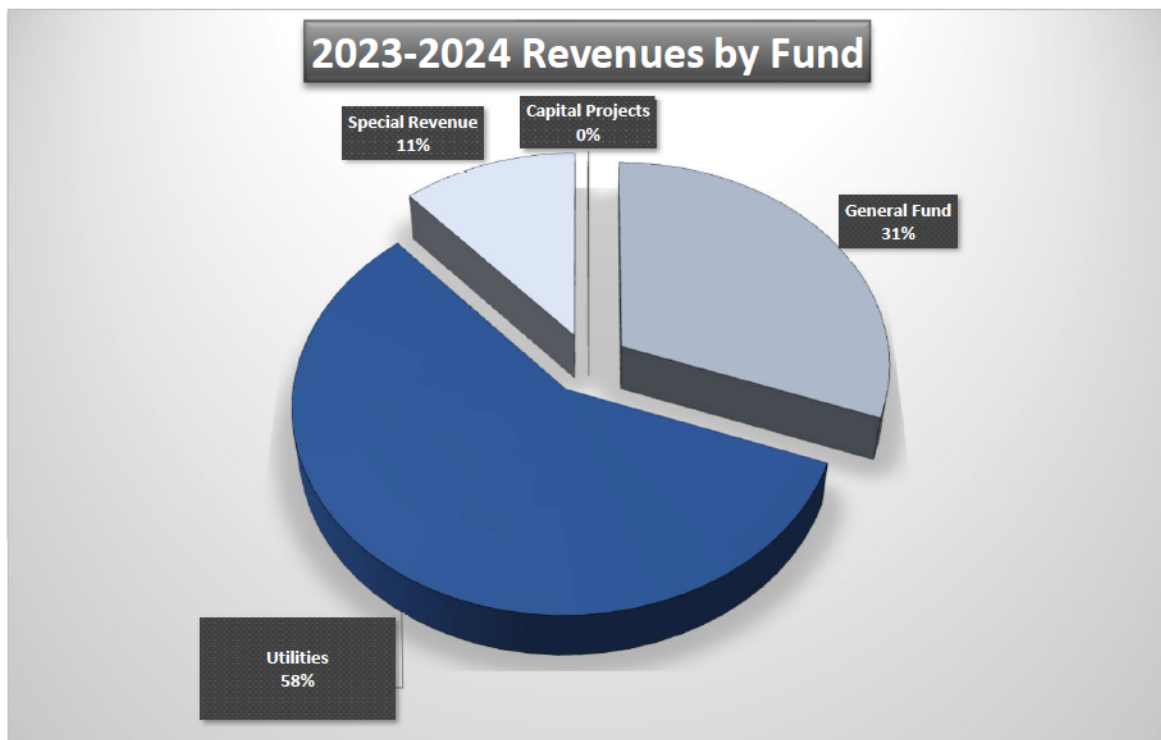
WHERE DOES THE MONEY COME FROM? - ALL FUNDS



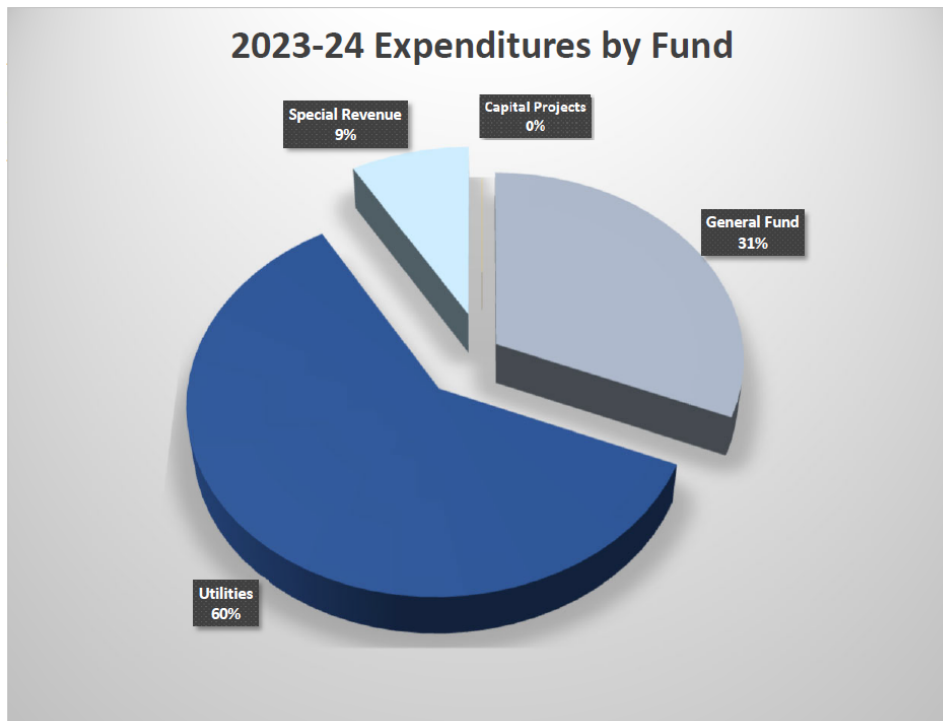
WHERE DOES THE MONEY GO? - ALL FUNDS



Summary of Revenues By Fund				
Includes Use of Unrestricted Fund Balance				
Description	2021-2022 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Unrestricted Fund Balance	-	2,426,000	-	3,581,224
General Fund Revenue	12,971,450	12,129,800	13,680,584	13,753,570
General Fund	12,971,450	14,555,800	13,680,584	17,334,794
Highway User Revenue Fund (HURF)	426,049	938,800	403,930	634,938
Spur Cross Ranch Conservation Fund	1,698,092	1,633,800	1,683,352	1,973,754
Parks and Trails Fund	-	-	-	35,566
Open Space Acquisition Fund	-	366,283	363,660	-
Grants	17,084	3,910,740	414,737	3,840,000
Total Special Revenue Funds	2,141,225	6,849,623	2,865,679	6,484,258
Cave Creek Water Infrastructure Fund	-	163,500	-	8,443
Open Space and Trails Fund	-	-	-	12,366
Capital Improvement Fund	-	1,363,900	-	-
Total Capital Project Funds	-	1,527,400	-	20,809
Wastewater	3,024,255	2,721,600	2,974,105	3,466,088
Cave Creek Water	6,651,735	6,713,277	8,431,908	11,601,512
Desert Hills Water	3,177,545	3,480,300	3,960,802	4,458,500
2023 WIFA Loan Fund	-	4,220,200	-	13,190,000
Total Enterprise Funds	12,853,535	17,135,377	15,366,815	32,716,100
TOTAL - ALL FUNDS	27,966,210	40,068,200	31,913,078	56,555,961



Summary of Expenditures by Department or Fund				
Excludes Transfers Out				
Department or Fund	2021-2022 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Town Manager	299,984	328,900	272,368	342,860
Administration	1,110,702	1,191,200	1,049,419	1,735,460
Legal Services	79,622	350,000	109,768	350,000
Development Services	1,386,161	2,149,500	1,891,607	2,538,840
Magistrate Court	181,954	188,700	188,910	196,050
Public Safety - Law Enforcement	1,054,362	1,104,200	1,072,135	1,276,170
Public Safety - Fire Protection	3,635,736	4,568,900	2,853,081	5,610,090
Finance	638,057	727,200	652,050	672,420
Town Council	23,242	81,900	52,790	127,900
Public Works	1,050,794	1,491,800	1,386,948	3,254,570
Special Events	9,251	69,000	39,715	68,500
Contingency	-	1,217,200	-	1,216,800
Total General Fund Departments	9,469,865	13,468,500	9,568,791	17,389,660
Highway User Revenue Fund (HURF)	524,997	488,800	403,930	634,938
Spur Cross Ranch Conservation Fund	216,000	216,000	216,000	216,000
Parks and Trails Fund	-	-	-	35,566
Open Space Acquisition Fund	10,500	366,283	363,660	-
Grant Fund	17,084	3,910,740	414,737	3,840,000
Total Special Revenue Funds	768,581	4,981,823	1,398,327	4,726,504
Cave Creek Water Infrastructure Fund	-	-	-	-
Open Space and Trails Fund	-	-	-	12,366
Capital Improvement Fund	-	1,883,900	-	-
Total Capital Project Funds	-	1,883,900	-	12,366
Wastewater	3,700,057	4,115,000	4,046,664	4,340,099
Cave Creek Water	5,956,716	7,535,677	7,635,077	12,438,832
Desert Hills Water	4,001,450	3,863,100	3,937,916	4,458,500
2023 WIFA Loan Fund	-	4,220,200	-	13,190,000
Total Enterprise Funds	13,658,223	19,733,977	15,619,657	34,427,431
TOTAL - ALL FUNDS	23,896,669	40,068,200	26,586,775	56,555,961



Annual Budget FY 2023-24 Budget Totals Expenditures and Transfer Out

Budget Totals - Expenditure & Transfers Out

Department	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Town Manager	299,984	328,900	272,368	342,860
Administration	1,110,702	1,191,200	1,049,419	1,735,460
Legal Services	79,622	350,000	109,768	350,000
Development Services	1,386,161	2,149,500	1,891,607	2,538,840
Magistrate Court	181,954	188,700	188,910	196,050
Public Safety - Law Enforcement	1,054,362	1,104,200	1,072,135	1,276,170
Public Safety - Fire Protection	3,635,736	4,568,900	2,853,081	5,610,090
Finance	638,057	727,200	652,050	672,420
Town Council	23,242	81,900	52,790	127,900
Public Works	1,050,794	1,491,800	1,386,948	3,254,570
Special Events	9,251	69,000	39,715	68,500
Contingency	-	1,217,200	-	1,216,800
Transfers Out	157,712	1,846,200	2,153,084	874,011
Total General Fund Depts	9,627,577	15,314,700	11,721,875	18,263,671
Special Revenue Funds				
Highway User Revenue Fund (HURF)	524,997	938,800	403,930	634,938
Spur Cross Ranch Conservation Fund	1,697,340	1,633,800	1,683,352	1,973,754
Parks and Trails Fund	-	-	-	35,566
Open Space Acquisition Fund	10,500	366,283	363,660	-
Grant Fund	17,084	3,910,740	414,737	3,840,000
Total Special Revenue Funds	2,249,921	6,849,623	2,865,679	6,484,258
Capital Project Funds				
Cave Creek Water Infrastructure Fund	-	822,400	-	837,320
Open Space and Trails Fund	-	-	-	12,366
Capital Improvement Fund	-	1,883,900	-	-
Capital Project Funds Totals	-	2,706,300	-	849,686
Enterprise Funds				
Wastewater	3,700,057	4,115,000	4,046,664	4,340,099
Cave Creek Water	5,956,716	7,535,677	7,635,077	12,438,832
Desert Hills Water	4,001,450	3,863,100	3,937,916	4,458,500
2023 WIFA Loan Fund	-	4,220,200	-	13,190,000
Enterprise Funds Net Totals	13,658,223	19,733,977	15,619,657	34,427,431
TOTAL GENERAL FUND	9,627,577	15,314,700	11,721,875	18,263,671
TOTAL SPECIAL REVENUE FUNDS	2,249,921	6,849,623	2,865,679	6,484,258
TOTAL CAPITAL PROJECT FUNDS	0	2,706,300	0	849,686
TOTAL ENTERPRISE FUNDS	13,658,223	19,733,977	15,619,657	34,427,431
TOTAL ALL FUNDS	25,535,721	44,604,600	30,207,211	60,025,046

FY2024 Budgeted Transfers between Funds

	Transfer to							Total
	General Fund	Cave Creek Water	Desert Hills Water	Wastewater System Fund	Grants Fund	Capital Improvement Fund	Cave Creek Water Infrastructure	
Transfer from								
General Fund	\$ -	\$ -	\$ -	\$ 874,011	\$ -	\$ -	\$ -	\$ 874,011
Spur Cross Ranch Conservation	928,877	-	-	-	-	-	828,877	1,757,754
Cave Creek Water Infrastructure	-	837,320	-	-	-	-	-	837,320
	\$ 928,877	\$ 837,320	\$ -	\$ 874,011	\$ -	\$ -	\$ 828,877	\$ 3,469,085

FY2023 Budgeted Transfers between Funds

	Transfer to							Total
	General Fund	Cave Creek Water	Desert Hills Water	Wastewater System Fund	Grants Fund	Capital Improvement Fund	CIP Water Infrastructure	
Transfer from								
General Fund	\$ -	\$ -	\$ 382,800	\$ 1,393,400	\$ -	\$ 70,000	\$ -	\$ 1,846,200
Highway User Revenue Fund (HURF)						\$ 450,000		450,000
Spur Cross Ranch Conservation	758,900	-	-	-	-	-	658,900	1,417,800
CIP Water Infrastructure	-	822,400	-	-	-	-	-	822,400
	\$ 758,900	\$ 822,400	\$ 382,800	\$ 1,393,400	\$ -	\$ 520,000	\$ 658,900	\$ 4,536,400

DEPARTMENTAL BUDGETS



GENERAL FUND BUDGETS

The General Fund is the primary operating fund of the Town. It is used to account for all the financial resources used to pay for services traditionally associated with local government such as local sales taxes, local fees including zoning and building permit fees, state shared revenues, and miscellaneous revenues. It also accounts for uses of general operating functions of Town departments that are not required to be accounted for in another fund.

Departments found within the General Fund include Town Manager, Administration, Legal Services, Development Services, Magistrate Court, Public Safety - Law Enforcement, Public Safety - Fire Protection, Finance, Town Council, Public Works, and Special Events.

Annual Budget FY 2023-24

General Fund Revenue

GENERAL FUND REVENUE						
Account Number	Account Title	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
General Fund						
REVENUES:						
LOCAL TAX:						
01-000100-9001	TOWN SALES TAX	\$ 6,789,357	\$ 6,135,600	\$ 3,926,544	\$ 6,731,219	\$ 6,798,600
01-000100-9003	PYMTS IN LIEU OF PROPERTY TAX	258,810	280,000	215,356	260,000	260,000
01-000100-9005	SW GAS F-AGREEMENT SUP	31,762	21,500	18,578	25,000	25,000
01-000100-9006	SALES TAX-CONSTRUCTION	2,862,132	2,630,000	1,739,758	2,982,443	3,012,300
	Local Tax Total	\$ 9,942,061	\$ 9,067,100	\$ 5,900,236	\$ 9,998,662	\$ 10,095,900
LOCAL FEES:						
01-000101-9016	BUILDING PERMITS	\$ 874,416	\$ 749,600	\$ 416,166	\$ 713,427	\$ 393,600
01-000101-9018	ENGINEERING PLAN REVIEWS	79,050	70,000	23,650	40,543	62,200
01-000101-9019	REPORT FEES	34	100	6	10	100
01-000101-9021	PLANNING & ZONING FEES	74,210	40,000	38,800	66,514	29,350
01-000101-9025	RIGHT OF WAY FEES	27,832	20,000	9,150	15,686	18,400
01-000101-9043	BUSINESS LICENSE FEES	63,100	50,000	56,502	63,502	60,000
01-000130-9719	FINGERPRINT FEES	3,081	2,500	1,420	2,434	2,300
	Local Fees Total	\$ 1,121,723	\$ 932,200	\$ 545,694	\$ 902,116	\$ 565,950
STATE SHARED REVENUES:						
01-000104-9301	STATE REVENUE SHARING	\$ 664,598	\$ 944,200	\$ 554,956	\$ 951,353	\$ 1,344,850
01-000104-9302	AUTO LIEU TAX	272,632	231,600	136,079	233,279	256,920
01-000104-9303	STATE SALES TAX	704,645	700,200	408,739	700,695	754,950
	State Shared Revenue Total	\$ 1,641,875	\$ 1,876,000	\$ 1,099,774	\$ 1,885,327	\$ 2,356,720
INTEREST INCOME:						
01-000105-9015	INTEREST INCOME	\$ 51,003	\$ 28,000	\$ 361,063	\$ 618,965	\$ 540,000
	Interest Income Total	\$ 51,003	\$ 28,000	\$ 361,063	\$ 618,965	\$ 540,000
MISCELLANEOUS:						
01-000130-9712	INSURANCE RECOVERIES	33,008	25,000	85,575	85,575	-
01-000130-9715	LEASE REVENUE	110,454	115,000	70,543	105,999	108,300
01-000130-9717	RENTAL PROPERTY INCOME	46,143	50,000	41,173	52,670	50,000
01-000130-9720	RESTITUTION	3,093	1,500	1,300	1,300	1,500
01-000130-9721	SPECIAL EVENT PROCEEDS	1,300	-	800	1,300	1,200
01-000130-9722	RODEO	34,800	25,000	775	18,775	25,000
01-000130-9798	RECOVERY OF PRIOR YEAR EXPENSE	(26,784)	-	-	-	-
01-000130-9799	MISCELLANEOUS - OTHER	12,774	10,000	5,772	9,895	9,000
	Miscellaneous Total	\$ 214,788	\$ 226,500	\$ 205,938	\$ 275,514	\$ 195,000
TOTAL ALL GENERAL FUND REVENUES:		\$ 12,971,450	\$ 12,129,800	\$ 8,112,705	\$ 13,680,585	\$ 13,753,570

GENERAL FUND SUMMARY					
Description	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
GENERAL FUND					
Operating Revenue:					
Local Tax	\$ 7,879,929	\$ 7,237,100	\$ 4,160,477	\$ 7,816,220	\$ 7,883,600
Local Fees	547,307	482,600	429,528	488,689	472,350
State Share Revenue	1,606,643	1,840,990	1,079,337	1,850,292	2,318,972
Interest Income	51,003	28,000	361,063	618,965	540,000
Miscellaneous	214,788	226,500	205,938	275,514	195,000
Total General Fund Operating Revenue	\$ 10,299,670	\$ 9,815,190	\$ 6,236,343	\$ 11,049,680	\$ 11,409,922
Operating Expenditures by Department					
Town Manager	\$ 299,984	\$ 328,900	\$ 171,397	\$ 272,368	\$ 342,860
Administration	896,945	1,064,000	543,713	1,036,419	1,395,460
Legal Services	79,622	350,000	45,199	109,768	350,000
Development Services	1,242,504	1,799,500	845,729	1,541,607	1,888,840
Magistrate Court	181,954	188,700	124,679	188,910	196,050
Public Safety - Law Enforcement	1,047,553	1,104,200	619,966	1,072,135	1,276,170
Public Safety - Fire and Emergency	1,766,360	2,643,900	1,863,433	2,559,822	2,825,090
Finance	638,057	727,200	435,286	652,050	672,420
Town Council	23,242	81,900	29,729	52,790	127,900
Public Works	1,014,719	1,291,800	507,351	1,186,948	1,423,970
Special Events	9,251	69,000	592	39,715	68,500
Total General Fund Operating Expenditures	\$ 7,200,191	\$ 9,649,100	\$ 5,187,074	\$ 8,712,532	\$ 10,567,260
Operating Transfers					
Transfers In from Trails and Spur Cross	\$ 790,670	\$ 758,900	\$ -	\$ 783,676	\$ 928,877
Transfers Out to Utility Operations	(157,712)	(811,200)	-	-	-
Net Operating Transfers	\$ 632,958	\$ (52,300)	\$ -	\$ 783,676	\$ 928,877
Net General Fund Operations	\$ 3,732,437	\$ 113,790	\$ 1,049,269	\$ 3,120,825	\$ 1,771,539
One time sources (uses)					
Construction Related Revenue	\$ 2,671,780	\$ 2,314,610	\$ 1,876,362	\$ 2,630,904	\$ 2,343,648
Capital Expenditures - General Fund	(2,269,674)	(2,602,200)	(78,711)	(856,259)	(5,605,600)
Transfers Out - Capital / One-time	-	(1,035,000)	-	(2,153,084)	(874,011)
Contingency	-	(1,217,200)	-	-	(1,216,800)
Total One-time sources (uses)	\$ 402,107	\$ (2,539,790)	\$ 1,797,651	\$ (378,439)	\$ (5,352,763)
Ending Balance					
Net Change in Fund Balance	\$ 4,134,544	\$ (2,426,000)	\$ 2,846,920	\$ 2,742,386	\$ (3,581,224)
Fund Balance - Beginning	22,174,667	26,309,210	26,309,210	26,309,210	29,051,596
Fund Balance - Ending	\$ 26,309,210	\$ 23,883,210	\$ 29,156,130	\$ 29,051,596	\$ 25,470,372
Ending Fund Balance Detail					
Reserved Amounts					
Operating Reserve Policy	1,800,048	2,412,275	2,412,275	2,178,133	2,641,815
Total Reserved	\$ 1,800,048	\$ 2,412,275	\$ 2,412,275	\$ 2,178,133	\$ 2,641,815
Unassigned	\$ 24,509,162	\$ 21,470,935	\$ 26,743,855	\$ 26,873,463	\$ 22,828,557

NOTE: \$800,000 of construction sales tax, \$300,000 of building permit revenue, and 5% of State sales tax is included in operating revenues with the remainder shown in one-time construction related revenue. Total operating revenue plus one-time construction related revenue agrees to the total general fund revenues on the General Fund Revenue table.

TOWN MANAGER

DEPARTMENT DESCRIPTION

The Town Manager’s Office provides clear centralized direction and leadership for the effective administration and operation of all municipal services for the Town of Cave Creek. The Town Manager serves as the focal point for administrative direction, communication and coordination of the Town’s departmental operations as directed by the Mayor and Town Council. The priority of the Town Manager Department is to use the Town’s policies and principles to effectively and efficiently guide the Town’s operations and activities.

ACCOMPLISHMENTS

- Continued implementation of criteria set in the IGA between the Town and Daisy Mountain Fire and Medical.
- Received GFOA Distinguished Budget Presentation Award for FY 2023 Budget.
- Passed independent audit and received GFOA Certificate of Achievement for FY 2022 ACFR.
- Gained Council approval of Utility rates over a 6 year period - November 2022 and Capacity Fees - December 2022.
- Hired Finance Director and Accounting Manager; Consolidated 2 departments into Development Services Department.

GOALS AND STRATEGIES



STRATEGIC GOAL: COMMUNITY CULTURE

GOAL:

Enhance our unique western community heritage while preserving our natural desert landscape.

STRATEGIES:

1. Increase citizen knowledge and awareness of Town issues by hosting at least one informational public forum per year on subjects of importance.
2. Conduct an online survey with residents, businesses, and visitors to assess opinions on the Town’s success.

FINANCIAL VIABILITY AND GOVERNANCE



GOAL:

Prepare transparent, long-term financial planning strategies that ensure the Town’s viability and success.

STRATEGIES:

- Receive GFOA Certificate of Achievement for Budget Presentation for FY2024 Budget.
- Pass Independent Audit and Receive GFOA Certificate of Achievement for FY 2023 ACFR.
- Establish a new source of revenue for the Town in FY2024.

Measures	FY 23-24 Budget
Percent of residents that report trust and alignment with Town	5% Increase
Number of consecutive years to receive the GFOA Distinguished Budget Award	4
Number of consecutive years to receive the GFOA Certificate of Achievement for ACFR	12
Number of new revenue sources	1

SIGNIFICANT CHANGES

Personnel reallocation.

Annual Budget FY 2023-24

Town Manager

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Town Manager						
Personnel						
Salaries and Wages	205,060	219,008	233,400	117,147	193,732	194,900
Overtime	32	78	100	39	-	-
Paid Time Off	1,449	-	-	-	-	-
Holiday Pay	788	-	-	-	-	-
PTO Payout	10,204	8,168	8,000	8,741	8,741	7,500
FICA/Medicare	14,896	14,915	15,400	7,091	12,950	13,000
Retirement	25,055	27,453	28,400	14,237	23,558	24,000
Life & Medical	18,448	23,034	23,500	11,088	16,739	10,900
State Compensation	729	622	400	352	535	600
Unemployment Insurance	177	75	200	8	13	10
Recruitment/Retention Pay *	-	-	-	-	-	63,450
Total Personnel	276,838	293,353	309,400	158,703	256,268	314,360
Contracts & Services						
Professional Services	9,500	-	9,000	9,000	9,000	19,000
Non-Professional Services	1,643	392	-	-	-	-
Employee Training & Memberships	2,558	3,792	6,500	2,067	4,200	6,500
Total Contracts & Services	13,701	4,184	15,500	11,067	13,200	25,500
Commodities (non-capital)						
Supplies	142	348	1,500	216	500	500
Fuel & Oil	1,748	2,099	2,500	1,411	2,400	2,500
Subscriptions	195	-	-	-	-	-
Total Commodities	2,085	2,447	4,000	1,627	2,900	3,000
Total Town Manager	292,624	299,984	328,900	171,397	272,368	342,860

* 2.5% of General Fund salaries for recruitment and retention of General Fund employees.

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Expenditures by Use						
Personnel	276,838	293,353	309,400	158,703	256,268	314,360
Contracts & Services	13,701	4,184	15,500	11,067	13,200	25,500
Commodities	2,085	2,447	4,000	1,627	2,900	3,000
Operating Expense Total	292,624	299,984	328,900	171,397	272,368	342,860
Capital Total	-	-	-	-	-	-
Department Total	292,624	299,984	328,900	171,397	272,368	342,860

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Town Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.10	-	-	-	-
Digital Communications Specialist	0.40	0.40	0.40	0.40	-
HR/Compliance Specialist	0.40	0.40	0.40	0.40	-
Management Analyst	-	0.05	0.05	-	-
Total Positions	1.90	1.85	1.85	1.80	1.00

ADMINISTRATION

DEPARTMENT DESCRIPTION

The Town Clerk's Office works with citizens and staff in areas related to Council meetings, board appointments, public records, elections, business licensing, special events, contracts, and Human Resource compliance. The priority of the Town Clerk's office is to support the overall public relations of the Town by providing positive and friendly contact with the public.

Information Technology (IT) Division falls within the direction of the Town Clerk. IT supports all Town operated locations and all departments including Town Council. IT responsibilities include cyber security, voice and data services, Council audio/video recordings, and purchase/maintenance of software and hardware.

To improve in Town efficiencies, the Town Fleet Division (non-enterprise funds) moved to the Administration Division and falls within the direction of the Town Clerk. The Fleet Division is responsible for the acquisition and maintenance of the Town's vehicles and rolling equipment. The Division utilizes fleet management software to track per unit expenditures, repairs and fuel costs. The Division prioritizes providing safe and reliable vehicles for the transportation needs of the Town of Cave Creek employees as well as the rolling equipment to maintain the Town's physical assets.

ACCOMPLISHMENTS

One newsletter was mailed to residents to provide current and pertinent information.

A video library was created for informational/educational content for the community.

Information Technology worked with Department of Homeland Security to evaluate cybersecurity within Town Hall for the community.

GOALS AND STRATEGIES

STRATEGIC GOAL: COMMUNITY CULTURE



GOAL:

Increase the number of residents who believe we are protecting our Southwestern lifestyle and goals by 20% each year for the next 3 years.

STRATEGIES:

Prepare and distribute three Town of Cave Creek newsletters within the FY 2024.
Prepare and post six informational videos within the FY 2024.

STRATEGIC GOAL: GOVERNANCE



GOAL:

Increase citizen knowledge and awareness of Town issues by 25% each year.

STRATEGIES:

Conduct pre and post surveys at each forum to demonstrate increased knowledge by 25%.

Measures	FY 23-24 Budget
Number of Newsletters distributed in FY 2024	3
Informational Videos	6
Codes and/or policies updated by end of FY 2024	3
Do not exceed the Fleet repairs budget for FY 2023	< \$47,000

SIGNIFICANT CHANGES

Professional Services, Computer Software and Web Hosting increases due to fee increases, reallocating accounts appropriately and budgeting for additional programs to increase staff efficiency to and address Town needs.

Annual Budget FY 2023-24

Administration

Administration	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Town Clerk						
Personnel						
Salaries and Wages	176,961	191,402	209,500	124,325	241,397	389,900
Overtime	154	508	800	162	265	300
Paid Time Off	5,817	-	-	-	-	-
Holiday Pay	2,337	-	-	-	-	-
PTO Payout	10,799	791	3,200	7,078	7,078	2,500
FICA/Medicare	14,546	14,472	16,300	9,879	17,459	30,100
Retirement	22,238	24,043	25,600	15,126	27,184	48,000
Life & Medical	33,471	38,471	40,800	22,670	47,655	92,700
State Compensation	850	524	400	367	605	1,000
Unemployment Insurance	214	213	300	38	52	50
Total Personnel	267,387	270,424	296,900	179,645	341,695	564,550
Contracts & Services						
Advertising	16,733	7,912	10,000	6,041	10,000	10,000
Professional Services	16,023	4,991	15,000	5,765	15,000	35,000
Telephone All	47,144	49,214	50,000	27,417	45,000	50,000
Non-Professional Services	22,201	12,636	35,000	4,358	35,000	35,000
Employee Training & Memberships	533	4,854	5,000	3,647	5,000	7,500
Insurance	94,775	117,911	135,000	68,925	135,000	148,500
Total Contracts & Services	197,409	197,518	250,000	116,153	245,000	286,000
Commodities (non-capital)						
Postage & Copier	10,785	7,037	12,000	5,033	10,000	12,000
Supplies	10,983	18,949	15,000	11,295	15,000	18,000
Fuel & Oil	-	-	300	-	300	300
Subscriptions	2	741	900	98	900	900
Total Commodities	21,770	26,727	28,200	16,426	26,200	31,200
Total Town Clerk	486,566	494,669	575,100	312,224	612,895	881,750
Information Technology						
Personnel						
Salaries and Wages	100,512	106,220	114,100	44,844	79,031	87,000
Overtime	32	-	-	-	-	-
Paid Time Off	2,353	-	-	-	-	-
Holiday Pay	908	-	-	-	-	-
PTO Payout	575	3,202	3,100	3,064	3,064	3,350
FICA/Medicare	7,560	8,115	9,000	3,503	6,118	6,950
Retirement	12,545	13,324	13,900	5,455	9,616	10,700
Life & Medical	29,581	31,605	34,400	14,504	26,180	31,450
State Compensation	311	302	300	134	216	250
Unemployment Insurance	199	65	200	4	9	10
Total Personnel	154,576	162,833	175,000	71,508	124,234	139,710
Contracts & Services						
Web Hosting	18,416	31,350	30,000	26,806	30,000	70,000
Professional Services	17,091	21,850	65,000	19,450	60,000	40,000
Employee Training & Membership	110	-	1,500	144	1,000	1,000
Total Contracts & Services	35,617	53,200	96,500	46,400	91,000	111,000
Commodities (non-capital)						
Computer Equipment	12,510	23,578	35,000	7,383	35,000	35,000
Computer Software	-	-	75,000	53,659	75,000	165,000
Supplies	270	940	1,000	315	1,000	1,000
Subscriptions	72,399	68,740	-	-	-	-
Total Commodities	85,179	93,258	111,000	61,357	111,000	201,000
Capital						
Capital Equipment	-	-	20,000	-	13,000	-
Total Capital	-	-	20,000	-	13,000	-
Total Information Technology	275,372	309,291	402,500	179,265	339,234	451,710

Annual Budget FY 2023-24

Administration

Administration	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Fleet Division						
Personnel						
Salaries and Wages	2,730	17,078	29,900	14,535	24,218	-
Overtime	-	53	7,000	1,660	2,794	-
Paid Time Off	421	-	-	-	-	-
Holiday Pay	215	-	-	-	-	-
PTO Payout	187	447	600	-	-	-
FICA/Medicare	262	1,301	1,600	1,223	1,637	-
Retirement Benefits	411	2,125	2,400	1,970	2,628	-
Life & Medical	1,211	4,807	4,800	3,092	5,871	-
State Compensation	364	364	100	44	138	-
Unemployment Insurance	11	14	-	2	4	-
Total Personnel	5,812	26,189	46,400	22,526	37,290	-
Contracts & Services						
Vehicle Maintenance	53,208	52,779	45,000	26,710	45,000	47,000
Total Contracts & Services	53,208	52,779	45,000	26,710	45,000	47,000
Commodities (non-capital)						
Supplies	13,923	14,017	15,000	2,988	15,000	15,000
Total Commodities	13,923	14,017	15,000	2,988	15,000	15,000
Capital						
Capital Vehicles	5	213,757	107,200	-	-	340,000
Total Capital	5	213,757	107,200	-	-	340,000
Total Fleet	72,948	306,742	213,600	52,224	97,290	402,000
Total Administration	834,886	1,110,702	1,191,200	543,713	1,049,419	1,735,460

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	427,775	459,446	518,300	273,679	503,219	704,260
Contracts & Services	286,234	303,497	391,500	189,263	381,000	444,000
Commodities	120,872	134,002	154,200	80,771	152,200	247,200
Operating Expense Total	834,881	896,945	1,064,000	543,713	1,036,419	1,395,460
Capital Total	5	213,757	127,200	-	13,000	340,000
Department Total	834,886	1,110,702	1,191,200	543,713	1,049,419	1,735,460

Capital Expenditures by Project	2023-24 Proposed Budget
International 3-Ton Roll Off	215,000.00
F350 w/Service Body and Lift Gate	125,000.00
Total Capital	340,000.00

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Deputy Town Manager/Town Clerk	-	-	-	-	1.00
Town Clerk	1.00	1.00	1.00	1.00	-
Deputy Town Clerk	1.00	-	-	-	-
Deputy Town Clerk/HR Specialist	-	-	-	-	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00	1.00
HR/Compliance Specialist	0.60	0.60	0.60	0.60	-
Digital Communication Specialist	0.60	0.60	0.60	0.60	1.00
Administrative Assistant	-	-	-	-	1.00
Receptionist	1.00	1.00	1.00	1.00	-
Total Positions	5.20	4.20	4.20	4.20	5.00

LEGAL SERVICES

DEPARTMENT DESCRIPTION

The Town Attorney’s firm is responsible for representing and advising on all legal matters. This includes representation of the Mayor and Council, working with the Town Manager and Department Directors on matters to come before Council for action, furnishing oral and written legal opinions on legal matters. The Town Attorney is appointed by and reports directly to the Town Council. The Town Attorney is to represent and advise the Town of Cave Creek on all legal matters in a timely and proactive manner in order for the Town to operate in the best interests of its residents.

ACCOMPLISHMENTS

Provides legal advice to the Town Council, Town Manager, Department Directors in the preparation of the draft Drought Management Plan, Emergency Operations Plan and a variety of water service related concerns as we received applications for water service so we maintain compliance with the Town’s Water Policy that was ultimately approved by the Town Council. The Town’s Attorneys also provided review and legal advice on drafting Town Code and Zoning Ordinance language changes and land use cases that came before the Planning Commission and the Town Council.

GOALS AND STRATEGIES

STRATEGIC GOAL: COMMUNITY CULTURE; FINANCIAL VIABILITY



GOAL:

Provide regular communication and sound legal advice to the Town Council.

STRATEGIES:

At the direction of the Town Council, provide legal advice pertaining to drafting ordinances to update zoning code regulations, as determined by the Town Council, for adoption by the Town Council.

At the direction of the Town Council, provide legal advice pertaining to drafting ordinances to update Town Code regulations, as determined by the Town Council, for adoption by the Mayor and Town Council.

Obtain the most favorable judgments in civil cases filed against the Town or on behalf of the Town.

SIGNIFICANT CHANGES

None.

Annual Budget FY 2023-24

Legal Services

Legal Services	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Contracts & Services						
Settlements	-	-	150,000	-	-	150,000
Professional Services	690,377	79,622	200,000	45,199	109,768	200,000
Total Contracts & Services	690,377	79,622	350,000	45,199	109,768	350,000
Total Legal	690,377	79,622	350,000	45,199	109,768	350,000

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	-	-	-	-	-	-
Contracts & Services	690,377	79,622	350,000	45,199	109,768	350,000
Commodities	-	-	-	-	-	-
Operating Expense Total	690,377	79,622	350,000	45,199	109,768	350,000
Capital Total	-	-	-	-	-	-
Department Total	690,377	79,622	350,000	45,199	109,768	350,000

DEVELOPMENT SERVICES

DEPARTMENT DESCRIPTION

The Development Services Department houses two (2) divisions (Building Safety and Planning) which manages and supports the community, other departments and outside agencies with needs related to the overall development of the Town. The Department also manages the maintenance and improvements related to facilities including public trails, Desert Awareness Park, Town Hall and the Rodeo Grounds. The chief priority of the Department is to ensure that new development meets all Town-adopted Building & Fire Codes in keeping with the health, safety and welfare of the public as well as the Zoning Ordinance to guide, manage and regulate future growth.

ACCOMPLISHMENTS

- Partnered with Maricopa County and Desert Foothills Land Trust to acquire 30.6 acres of land adjacent to SCRCA.
- Prepared Land and Premises Leases for approval by Town Council to relocate the Foothills Food Bank to the WWTP Site with dedicated office and facility space for the Utilities and Public Works Departments.
- Implemented large scale trail maintenance projects on both the Spur Cross and School House trails.
- Constructed a safe pathway from the expanded parking area at SCRCA to the Jewel of the Creek trailhead for pedestrian safety.
- Coordinated with Public Works and the Cave Creek Rodeo Days Organization to renovate the Rough Stock chutes at the Rodeo Grounds making the arena safer and more functional.
- Implemented an option for electronic inspection request.
- Purchased programs necessary for electronic submittal for permits and plan review to reduce both the reliance on paper files and reduce review times associated with permitting.

GOALS AND STRATEGIES

STRATEGIC GOAL: PUBLIC STREETS, SAFETY AND SERVICES



GOAL:

Implement pedestrian safety measures to increase pedestrian safety index by 50% by end of FY 2026.

STRATEGIES:

- Complete budget-funded trails/pathways in the Town Core by FY 2024.
- Assist Engineering/Public Works with implementation of Council-approved vehicular and pedestrian traffic projects.

STRATEGIC GOAL: COMMUNITY CULTURE



GOAL:

Preserve the Town’s natural high desert setting and its unique eclectic and historic commercial Town Center.

STRATEGIES:

- Increase in public parking spaces by 10% by end of FY 2024.
- Complete walking path by end of FY 2024.

STRATEGIC GOAL: GOVERNANCE



GOAL:

Achieve more efficient Town operations by increasing budget for staffing by year 3 and utilize technology whenever possible.

STRATEGIES:

Implement online permitting, plan review, inspection request processes to utilize staff-time efficiently, reduce reliance on 3rd party reviewers and reduce amount of time to obtain development permits.

STRATEGIC GOAL: FINANCIAL VIABILITY



GOAL:

Identify and implement one new low-cost, high-reward partnership(s) to increase the convenience and safety of commercial activity within the Town Core per year.

STRATEGIES:

Update and Adopt Town Core Plan by end of FY 2024.
 Examine vehicular bypass options for Town Core traffic.
 Evaluate vacant Town Core parcels for opportunities to increase parking/pathway capacities.

Measures	FY 23-24 Budget
Planning Case Measures:	
Number of Cases e.g. Pre-App., Site Plan, Plat	10
Adopt Town Core Plan	1
Development Measures:	
Number of Plan/Project Reviews - Permits FY 2023-24	395
Inspections by department staff FY 2023-24	4200
Code Compliance Cases	40
Trails Measures:	
Miles of Trails	5
Recreational Trail Events (races, rides)	2
Economic Development Measures:	
Number of Visitors to SCRCA	25,000
Number of Visitors to CC Regional Park	85,000
Number of Visitors to Cave Creek Tourism Bureau	EBL
Facilities Measures:	
Days rented/Events held per year (Desert Awareness/Rodeo Grounds)	40
Construction of Restrooms (Rodeo Grounds)	1

SIGNIFICANT CHANGES

Two departments were consolidated into a new Development Services Department. Expenditures related to Personnel, Contracts and Services and non-capital Commodities were combined.

Annual Budget FY 2023-24

Development Services

Development Services	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Development Services (Formerly Planning & Zoning)						
Personnel						
Salaries and Wages	266,083	316,622	338,800	190,904	345,157	814,400
Overtime	1,594	780	1,300	506	928	12,180
Paid Time Off	10,667	-	-	-	-	-
Holiday Pay	8,579	-	-	-	-	-
PTO Payout	6,023	9,406	11,300	21,497	-	29,200
FICA/Medicare	21,706	24,971	26,900	16,132	27,965	64,050
Retirement	34,574	39,529	41,400	23,251	42,075	102,000
Life & Medical	47,624	54,831	57,800	31,216	62,028	191,800
State Compensation	2,628	2,949	4,500	2,016	3,812	13,640
Unemployment Insurance	536	162	500	19	38	70
Total Personnel	400,014	449,250	482,500	285,541	482,003	1,227,340
Contracts & Services						
Advertising	6,651	2,863	3,000	4,611	4,611	5,000
Professional Services	74,816	10,282	30,000	-	30,000	180,000
Electric, Water, Sewer, Trash	-	-	-	-	-	35,000
Building and Land Lease	-	-	-	-	-	35,000
Non-Professional Services	439	158	10,000	-	10,000	40,000
Maintenance	3,774	-	-	-	-	12,000
Equipment Lease	301	-	-	-	-	-
Employee Training & Memberships	158	464	1,000	-	-	18,500
Total Contracts & Services	86,139	13,767	44,000	4,611	44,611	325,500
Commodities (non-capital)						
Supplies	1,613	1,884	2,500	739	1,500	32,000
Fuel & Oil	427	701	1,000	489	900	12,000
Subscriptions	-	-	-	-	-	500
Total Commodities	2,040	2,585	3,500	1,228	2,400	44,500
Total Development Services (Formerly Planning & Zoning)	488,193	465,602	530,000	291,380	529,014	1,597,340
Economic Development						
Contracts & Services						
Marketing & Promotion	3,130	14,014	20,000	10,306	18,000	25,000
Non-Professional Services	9,613	-	5,000	-	4,000	5,000
Employee Training & Memberships	349	-	-	-	-	-
Total Contracts & Services	13,092	14,014	25,000	10,306	22,000	30,000
Total Economic Development	13,092	14,014	25,000	10,306	22,000	30,000
Streetscape						
Commodities (non-capital)						
Supplies	3,900	-	-	-	-	-
Total Commodities	3,900	-	-	-	-	-
Total Streetscape	3,900	-	-	-	-	-
Trails & Parks						
Contracts & Services						
Professional Services	9,500	8,252	3,000	-	-	10,000
Non-Professional Services	-	-	195,000	73,489	100,000	60,000
Electric, Water, Sewer, Trash	-	-	-	-	-	3,000
Maintenance	15,483	26,703	25,000	21,619	25,000	152,000
Total Contracts & Services	24,983	34,955	223,000	95,108	125,000	225,000
Commodities (non-capital)						
Supplies	6,102	1,501	2,500	3,010	3,010	9,500
Total Commodities	6,102	1,501	2,500	3,010	3,010	9,500
Capital						
Capital Improvements	173,637	120,483	-	-	-	300,000
Total Capital	173,637	120,483	-	-	-	300,000
Total Trails	204,722	156,939	225,500	98,118	128,010	534,500
Total Planning & Zoning	709,907	636,555	780,500	399,804	679,024	2,161,840

Annual Budget FY 2023-24

Development Services

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Development Services						
Building Reviews and Inspections						
Personnel						
Salaries and Wages	262,154	249,483	296,200	125,675	227,738	-
Overtime	866	2,242	11,700	5,546	10,087	-
Paid Time Off	9,318	-	-	-	-	-
Holiday Pay	7,429	-	-	-	-	-
PTO Payout	13,706	3,131	15,300	12,338	-	-
FICA/Medicare	21,799	19,349	22,400	10,849	17,566	-
Retirement	33,795	31,642	35,300	15,962	26,648	-
Life & Medical	59,555	50,562	52,600	20,759	44,392	-
State Compensation	4,632	4,512	3,400	2,613	4,149	-
Unemployment Insurance	539	249	400	10	24	-
Total Personnel	413,793	361,170	437,300	193,752	330,604	-
Contracts & Services						
Professional Services	15,223	65,205	30,000	6,645	105,000	-
Non-Professional Services	89	471	10,000	95	95	-
Employee Training & Memberships	5,392	9,196	16,500	6,335	11,500	-
Total Contracts & Services	20,704	74,872	56,500	13,075	116,595	-
Commodities (non-capital)						
Supplies	5,153	5,839	11,000	1,882	6,000	-
Fuel & Oil	3,159	3,162	4,500	1,721	4,000	-
Subscriptions	444	2,558	500	-	-	-
Total Commodities	8,756	11,559	16,000	3,603	10,000	-
Capital						
Capital Equipment	-	1,625	-	-	-	-
Total Capital	-	1,625	-	-	-	-
Total Building Reviews & Inspections	443,253	449,226	509,800	210,430	457,199	-
Facilities						
Personnel						
Salaries and Wages	40,777	63,732	107,200	53,471	100,583	-
Overtime	55	706	2,000	1,217	2,230	-
Paid Time Off	8,525	-	-	-	-	-
Holiday Pay	3,323	-	-	-	-	-
PTO Payout	1,682	447	13,900	13,348	-	-
FICA/Medicare	3,984	4,776	7,600	5,041	6,884	-
Retirement	6,443	7,997	11,800	6,652	9,585	-
Life & Medical	22,899	26,147	36,900	17,656	34,489	-
State Compensation	5,506	2,294	3,700	2,009	2,641	-
Unemployment Insurance	204	112	200	3	10	-
Total Personnel	93,398	106,211	183,300	99,397	156,422	-
Contracts & Services						
Electric, Water, Sewer, Trash	21,684	32,076	35,000	15,923	30,000	-
Non-Professional Services	14,206	11,754	35,000	10,671	23,886	-
Maintenance	6,090	1,600	11,000	5,209	11,000	-
Building and Land Lease	18,336	30,155	34,000	27,712	32,000	-
Total Contracts & Services	60,316	75,585	115,000	59,515	96,886	-
Commodities (non-capital)						
Supplies	16,605	7,955	18,600	9,881	18,000	-
Fuel & Oil	2,225	5,574	5,000	3,125	5,300	-
Total Commodities	18,830	13,529	23,600	13,006	23,300	-
Capital Projects						
Capital Improvements	4,846	18,914	-	-	-	-
Total Capital Projects	4,846	18,914	-	-	-	-
Total Facilities	177,390	214,239	321,900	171,918	276,608	-
Rodeo Grounds						
Personnel						
Salaries and Wages	-	18,572	33,500	13,573	24,290	-
Overtime	-	160	6,000	608	1,115	-
PTO Payout	-	224	3,500	505	-	-
FICA/Medicare	-	1,399	1,800	1,069	1,285	-
Retirement	-	2,325	2,900	1,725	2,068	-
Life & Medical	-	6,917	9,300	6,223	11,714	-
State Compensation	-	583	1,000	610	712	-
Unemployment Insurance	-	28	-	1	4	-
Total Personnel	-	30,208	58,000	24,314	41,188	-

Annual Budget FY 2023-24

Development Services

Development Services	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Contracts & Services						
Professional Services	-	-	10,000	616	18,116	-
Electric, Water Sewer, Trash	6,930	8,448	8,000	2,830	4,400	5,000
Non-Professional Services	-	-	5,000	-	-	5,000
Maintenance	1,696	-	7,000	-	1,500	2,000
Total Contracts & Services	8,626	8,448	30,000	3,446	24,016	12,000
Commodities (non-capital)						
Supplies	9,706	13,197	17,000	6,841	12,000	15,000
Total Commodities	9,706	13,197	17,000	6,841	12,000	15,000
Capital						
Capital Buildings	-	-	350,000	-	350,000	350,000
Total Capital	-	-	350,000	-	350,000	350,000
Total Rodeo Grounds	18,332	51,853	455,000	34,601	427,204	377,000
Parks						
Personnel						
Salaries and Wages	-	16,379	35,800	13,573	24,290	-
Overtime	-	150	6,000	608	1,115	-
PTO Payout	-	224	400	505	-	-
FICA/Medicare	-	1,237	1,600	1,069	1,284	-
Retirement	-	2,052	2,500	1,725	2,068	-
Life & Medical	-	6,006	7,300	6,222	12,799	-
State Compensation	-	493	100	610	712	-
Unemployment Insurance	-	26	100	1	4	-
Total Personnel	-	26,567	53,800	24,313	42,272	-
Contracts & Services						
Professional Services	-	-	10,000	-	-	-
Electric, Water Sewer, Trash	2,818	1,471	2,500	689	2,800	-
Non-Professional Services	-	-	10,000	-	-	-
Maintenance	3,000	150	3,000	-	1,000	-
Total Contracts & Services	5,818	1,621	25,500	689	3,800	-
Commodities (non-capital)						
Supplies	3,461	3,465	3,000	3,974	5,500	-
Total Commodities	3,461	3,465	3,000	3,974	5,500	-
Capital						
Capital Improvements	1,526	2,635	-	-	-	-
Total Capital	1,526	2,635	-	-	-	-
Total Parks	10,805	34,288	82,300	28,976	51,572	-
Total Building and Fire Safety	649,780	749,606	1,369,000	445,925	1,212,583	377,000
Total Development Services	1,359,687	1,386,161	2,149,500	845,729	1,891,607	2,538,840

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	907,205	973,406	1,214,900	627,317	1,052,489	1,227,340
Contracts & Services	219,678	223,262	519,000	186,750	432,908	592,500
Commodities	52,795	45,836	65,600	31,662	56,210	69,000
Operating Expense Total	1,179,678	1,242,504	1,799,500	845,729	1,541,607	1,888,840
Capital Total	180,009	143,657	350,000	-	350,000	650,000
Department Total	1,359,687	1,386,161	2,149,500	845,729	1,891,607	2,538,840

Capital Expenditures by Project	2023-24 Proposed Budget
Restrooms for Rodeo Grounds	350,000.00
Gateway Trailhead	100,000.00
Town Core Pathways	200,000.00
Total Capital	650,000.00

Annual Budget FY 2023-24

Development Services

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Development Services Director	-	-	-	-	1.00
Planning Director	1.00	1.00	1.00	1.00	-
Senior Planner	1.00	-	-	-	-
Planner and Trails Coordinator	1.00	1.00	1.00	1.00	1.00
Planner	-	-	-	-	1.00
Assistant Planner	1.00	1.00	1.00	1.00	-
Associate Planner	-	0.50	1.00	1.00	1.00
Planner Trainee	1.00	0.50	0.50	0.50	0.50
Building and Fire Official	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00	1.00
Facility Worker I	1.00	1.00	1.00	1.00	1.00
Facility Worker II	1.00	1.00	1.00	1.00	1.00
Total Positions	11.00	10.00	10.50	10.50	10.50

MAGISTRATE COURT

DEPARTMENT DESCRIPTION

The Cave Creek-Carefree Municipal Court is a joint court through an Intergovernmental Agreement that is funded by both the respective towns. This departmental budget represents the amounts agreed upon as the Town of Cave Creek’s share of the joint courts annual operating expenses.

The joint court is a part of Arizona’s integrated judicial department, and as such has the same rights, duties, and responsibilities to operate and administer justice in a fair and impartial manner by Rule of Law, Equal Protection and Due Process as do all other trial courts in Arizona. Although funded by the towns it is protected from unwarranted interference from the executive and legislative branches of town government by the separation of powers doctrine contained in the Constitution of the State of Arizona. The Cave Creek-Carefree Municipal Court exists to maintain the integrity and the independence of the court to enable justice, guarantee liberty, and enhance social order. The Court Administrator is certified by the Arizona Supreme Court as a Civil Traffic Hearing Judge. The Presiding Magistrate is appointed by the Carefree Town Council.

ACCOMPLISHMENTS

Record and process all criminal misdemeanors, criminal traffic, civil traffic violations, and Town Code violations within both towns.

GOALS AND STRATEGIES

STRATEGIC GOAL: COMMUNITY CULTURE



GOAL:

Continue to record and process all criminal misdemeanors, criminal traffic, civil traffic violations, and Town Code violations within both towns.

Annual Budget FY 2023-24

Magistrate Court

Magistrate Court	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Contracts & Services						
Professional Services	172,734	178,105	185,300	123,490	185,234	192,650
Telephone	761	1,034	1,200	459	1,102	1,200
Non-Professional	1,485	2,815	2,200	730	2,574	2,200
Total Contracts & Services	174,980	181,954	188,700	124,679	188,910	196,050
Total Magistrate Court	174,980	181,954	188,700	124,679	188,910	196,050

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	-	-	-	-	-	-
Contracts & Services	174,980	181,954	188,700	124,679	188,910	196,050
Commodities	-	-	-	-	-	-
Operating Expense Total	174,980	181,954	188,700	124,679	188,910	196,050
Capital Total	-	-	-	-	-	-
Department Total	174,980	181,954	188,700	124,679	188,910	196,050

PUBLIC SAFETY - LAW ENFORCEMENT

DEPARTMENT DESCRIPTION

The Public Safety Division is comprised of two primary components, the Law Enforcement Division and Fire and Emergency Medical Division. The Law Enforcement Division oversees Maricopa County Sheriff's Office (MCSO) which has been contracted out to provide supplemental law enforcement services to the residents and visitors of the Town of Cave Creek. The Law Enforcement Division also enforces State of Arizona Statutes, this includes prioritizing the enforcement of Cave Creek Town codes and ordinances as well as responding to Citizen concerns.

ACCOMPLISHMENTS

- Lowered overall Law Enforcement costs for FY 2023 Rodeo.
- Successfully managed 2023 rodeo security plan and assisted with traffic management during Bike Week.
- Managed a case load of 123 code compliance complaints.
- Assisted with Belgium Waffle Bike Event (largest bicycle event in Cave Creek) - First time event.

GOALS AND STRATEGIES

STRATEGIC GOAL: PUBLIC STREETS, SAFETY AND SERVICES



GOAL:

Decrease traffic collisions by 5% within the Town Core by 2026.

STRATEGIES:

To minimize collisions within the Town Core by utilization of directed patrol and traffic calming measures.

GOAL:

Continue to increase communication and coordination with Cave Creek Emergency Services and the Daisy Mountain Fire Department.

STRATEGIES:

Improve operational efficiencies and communication during emergency responses with Cave Creek Emergency Services and the Daisy Mountain Fire Department.

STRATEGIC GOAL: COMMUNITY CULTURE



GOAL:

Continue to improve traffic flow during special events by effectively managing personnel and continuing to maximize event efficiencies.

STRATEGIES:

Locating and identifying additional routes for parade conclusions. This requires working with parade organizers to provide a safer ending area which will assist with enabling an effortless opening of Cave Creek Road to commerce sooner.

Measures	FY 23-24 Budget
Provide Quarterly Code Compliance Case log status and updates. Provide Traffic safety solution for Rodeo Parade ending.	Quarterly 2024

SIGNIFICANT CHANGES:

MCSO Law Enforcement contract increased by 18%, this was due to higher personnel costs.

Annual Budget FY 2023-24

Public Safety - Law Enforcement

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Public Safety						
Law Enforcement Division						
Personnel						
Salaries and Wages	74,609	116,537	124,400	69,294	123,300	130,700
PTO Payout	-	-	4,800	4,741	-	-
FICA/Medicare	586	1,680	1,900	1,059	1,804	1,900
Retirement	6,964	30,268	32,000	1,369	-	16,100
Life & Medical	6,264	20,367	21,000	11,093	22,058	24,155
State Compensation	3,052	6,719	5,500	3,641	6,080	6,550
Unemployment Insurance	107	41	100	6	10	10
Total Personnel	91,582	175,612	189,700	91,203	153,252	179,415
Contracts & Services						
Professional Services	548,258	854,266	885,600	516,623	885,600	1,047,055
Non-Professional Services	2,542	4,333	9,400	-	6,000	10,000
Volunter Program	-	-	1,000	-	1,000	1,200
Maintenance	-	690	1,000	-	1,000	1,500
Employee Training & Memberships	1,089	2,261	1,000	40	1,000	1,000
Total Contracts & Services	551,889	861,550	898,000	516,663	894,600	1,060,755
Commodities (non-capital)						
Computer Equipment	-	-	-	-	-	6,000
Supplies	5,318	3,423	7,000	6,214	7,000	8,000
Fuel & Oil	2,196	4,733	5,000	2,603	5,000	7,000
Subscriptions	506	2,235	4,500	3,283	12,283	15,000
Total Commodities	8,020	10,391	16,500	12,100	24,283	36,000
Capital						
Capital Vehicles	22,991	2,264	-	-	-	-
Capital Equipment	-	4,545	-	-	-	-
Total Capital	22,991	6,809	-	-	-	-
Total Law Enforcement	674,482	1,054,362	1,104,200	619,966	1,072,135	1,276,170

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Expenditures by Use						
Personnel	91,582	175,612	189,700	91,203	153,252	179,415
Contracts & Services	551,889	861,550	898,000	516,663	894,600	1,060,755
Commodities	8,020	10,391	16,500	12,100	24,283	36,000
Operating Expense Total	651,491	1,047,553	1,104,200	619,966	1,072,135	1,276,170
Capital Total	22,991	6,809	-	-	-	-
Department Total	674,482	1,054,362	1,104,200	619,966	1,072,135	1,276,170

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Town Marshal	1.00	1.00	1.00	1.00	1.00
Special Events Coordinator	-	0.40	-	-	-
Total Positions	1.00	1.40	1.00	1.00	1.00

PUBLIC SAFETY - FIRE AND EMERGENCY MEDICAL PROTECTION

DEPARTMENT DESCRIPTION

The Public Safety Division is comprised of two primary components, the Law Enforcement Division and Fire and Emergency Medical Division. The Fire and Medical Division is responsible for the development of the prevention, preparation, delivery and recovery strategies for an "All Hazard" emergency response system. The top priority of this Division is to locally provide a high level of community emergency services to help protect the residents, visitors and businesses of Cave Creek.

ACCOMPLISHMENTS

New budget developed by Daisy Mountain Fire Department and Town of Cave Creek that is consistent with the IGA and delivered on-time.

Conducted Community Outreach events to identify changes to the Town's Emergency Fire and Medical Services along with identifying the risks of living in a wildland/urban interface zone.

Town experienced a significant drop in wildland fires and associated damage in FY 2023. This resulted in a significant cost savings with the budget and Daisy Mountain Fire Department IGA.

Entered into a new design agreement with Perlman Architects for the upgrades and remodel of the Town's fire station. Project in progress with the development of a construction contract/agreement as the next step.

Quarterly and annual one-year emergency activity report produced and submitted to the Town Council and the Town's Management Team.

Town of Cave Creek was approved for a Firehouse Foundation Public Safety Grant for \$28,700 that assisted with the acquisition of new emergency equipment that will significantly help with incidents on our local trail system.

Order placed for new E-One Fire Pumper, now scheduled for delivery in Nov/Dec 2023.

To date, the five (5) community brush removal and drop off has resulted in 437 vehicle trips and over 100+ Tons of materials collected from Town residents.

GOALS AND STRATEGIES

STRATEGIC GOAL: PUBLIC STREETS, SAFETY AND SERVICES



GOAL:

Provide highest standards of Emergency Fire and Medical Services for the Community. Complete the process of upgrading the purchased fire station and the final acquisition of the needed emergency equipment and vehicles.

STRATEGIES:

Complete the RFQ's needed for the construction items related to the upgrade and remodel of the fire station.

Final acceptance of the new E-One Fire Engine/Pumper by the end of the 2nd quarter of FY 2024. Final acquisition of the needed new emergency services Fire and EMS equipment by end of FY 2024.

STRATEGIC GOAL: GOVERNANCE



GOAL:

Continue with the development of a program to accurately track, record and establish baseline numbers for the Town of Cave Creek Emergency and Non-emergency incident responses.

STRATEGIES:

Provide a quarterly (and annual) report for the Mayor & Council, Town Management and residents that identifies local incident responses, training activities, and significant incidents or accomplishments.

STRATEGIC GOALS: COMMUNITY CULTURE



GOAL:

Community Outreach and Education.

STRATEGIES:

Continue to host Community brush/defensible space clearance days. Coordinate activities with Maricopa County when possible.

Conduct and evaluate a follow-up community survey to identify knowledge and awareness levels of residents for wildland and emergency services activities

Measures	FY 23-24 Budget
Complete all Equipment purchases for Fire Services and Fire station upgrades	End of FY 2024
Fire personnel annual training hours	220
Report of Community responses and training activity to Council	Quarterly
Number of Community brush/defensible space clearance days in FY 2023	2
Follow-up Community survey (currently in progress)	End of FY 2023

SIGNIFICANT CHANGES

Significant changes in the budget line items are primarily created by timing issues and the costs associated with the upgrade and remodel of the Town's fire station.

Annual Budget FY 2023-24

Public Safety - Fire and Emergency

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Public Safety						
Fire and Emergency Medical Protection						
Personnel						
Salaries and Wages	-	64,633	117,700	66,966	116,600	123,600
FICA/Medicare	-	4,934	9,000	5,115	8,743	9,460
Retirement	-	8,021	14,300	8,146	13,917	15,200
Life & Medical	-	833	500	630	1,096	1,260
State Compensation	-	1,291	1,800	1,365	2,194	2,280
Unemployment Insurance	-	148	100	6	10	10
Total Personnel	-	79,860	143,400	82,228	142,560	151,810
Contracts & Services						
Professional Services	-	1,647,918	2,390,500	1,769,315	2,393,392	2,598,440
Electric, Water Sewer, Trash	-	9,634	17,000	7,599	13,030	14,340
Non-Professional Services	-	678	2,500	3,051	5,230	5,500
Rental of Land & Buildings	-	24,000	-	-	-	-
Equipment Maintenance	-	-	500	-	500	500
Equipment	-	-	60,000	-	-	30,000
Employee Training & Memberships	-	942	-	-	1,000	1,000
Memberships & Dues	-	325	-	-	1,000	1,000
Total Contracts & Services	-	1,683,497	2,470,500	1,779,965	2,414,152	2,650,780
Commodities (non-capital)						
Supplies	-	1,121	5,000	10	1,000	2,500
Fuel & Oil	-	1,882	25,000	1,230	2,110	20,000
Total Commodities	-	3,003	30,000	1,240	3,110	22,500
Capital						
Capital Vehicles	-	182,271	-	-	-	-
Capital Equipment	-	214,458	450,000	2,086	161,902	200,000
Capital Improvements	-	1,472,647	1,475,000	76,625	131,357	2,585,000
Total Capital	-	1,869,376	1,925,000	78,711	293,259	2,785,000
Total Fire & Emergency Medical Protection	-	3,635,736	4,568,900	1,942,144	2,853,081	5,610,090

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Expenditures by Use						
Personnel	-	79,860	143,400	82,228	142,560	151,810
Contracts & Services	-	1,683,497	2,470,500	1,779,965	2,414,152	2,650,780
Commodities	-	3,003	30,000	1,240	3,110	22,500
Operating Expense Total	-	1,766,360	2,643,900	1,863,433	2,559,822	2,825,090
Capital Total	-	1,869,376	1,925,000	78,711	293,259	2,785,000
Department Total	-	3,635,736	4,568,900	1,942,144	2,853,081	5,610,090

	2023-24 Proposed Budget
Capital Expenditures by Project	
Fire Station #1	2,585,000.00
Fire - Personal Protective Equipment	200,000.00
Total Capital	2,785,000.00

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Community Risk Reduction Director	-	-	1.00	1.00	1.00
Total Positions	-	-	1.00	1.00	1.00

FINANCE

DEPARTMENT DESCRIPTION

The Finance Department works with every department providing support services for the Town including financial reporting, payroll, accounts payable, accounts receivable, utility billing, treasury services and purchasing. The department is responsible for the preparation of the Annual Budget, Annual Comprehensive Financial Report (ACFR) and completion of the annual audit. The priority of the Finance department is to provide accurate and timely agency-wide reporting and fiscal oversight to maintain financial viability.

ACCOMPLISHMENTS

- Received the GFOA Distinguished Budget Award for the FY 2023 Annual Budget.
- Received the GFOA Certificate of Achievement Award for the FY 2022 ACFR.
- Presented Town's five year Capital Improvement Plan to Council.
- Assisted departments with accounts payable, revenue recognition, contracts, budget and payroll functions.
- Implemented new utility rates passed by Council.
- Presented three financial policies to Town Council for approval.

GOALS AND STRATEGIES

STRATEGIC GOAL: FINANCIAL VIABILITY AND GOVERNANCE



GOAL:

Maintain community trust and demonstrate best practices in financial planning by presenting an annual budget that represents accuracy and transparency.

STRATEGIES:

Create a FY 2024 budget document to the standards recognized by the Government Finance Officers Association (GFOA) to achieve and receive the GFOA Distinguished Budget Award.

GOAL:

Maintain community trust and demonstrate best practices in financial reporting by presenting an ACFR that represents accuracy and transparency.

STRATEGIES:

Create a FY 2023 ACFR to the standards recognized by the Government Finance Officers Association (GFOA) to achieve and receive the GFOA Certificate of Achievement Award.

GOAL:

Implement a transparent and long-term financial planning strategy for the Phoenix Interconnect project by December 31, 2023.

STRATEGIES:

Finalize the Water Infrastructure Finance Authority (WIFA) project funding and research all additional and available funding options to fully support the design and construction of the Phoenix Interconnect project.

Measures	FY 23-24 Budget
Number of consecutive years to receive the GFOA Distinguished Budget Award	4
Number of consecutive years to receive the GFOA Certificate of Achievement Award for ACFR	12
Finalize and obtain WIFA project funding for the Phoenix Interconnect Project	By 12-31-2023

SIGNIFICANT CHANGES

The audit services budget line was moved to the Town Council budget due to the establishment of an Audit Committee.

Annual Budget FY 2023-24

Finance

Finance	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel						
Salaries and Wages	77,216	247,896	457,900	257,011	392,576	446,550
Overtime	1,887	-	-	-	-	-
Paid Time Off	5,348	-	-	-	-	-
Holiday Pay	5,958	-	-	-	-	-
PTO Payout	8,090	8,668	5,400	5,327	-	8,100
FICA/Medicare	7,192	19,176	35,200	19,782	30,039	34,800
Retirement	10,979	30,834	55,700	31,264	47,581	54,900
Life & Medical	24,709	53,508	90,400	37,955	72,948	77,600
State Compensation	303	703	900	733	1,055	1,150
Unemployment Insurance	323	270	400	20	38	20
Total Personnel	142,005	361,055	645,900	352,092	544,237	623,120
Contracts & Services						
Professional Services	202,716	221,517	30,000	35,733	50,335	30,000
Audit Services	27,000	35,500	39,800	36,000	39,800	-
Non-Professional Services	534	933	600	-	900	1,500
Employee Training & Memberships	6,833	3,852	2,500	450	950	2,500
Bank Charges	14,194	10,574	6,500	9,184	13,368	13,100
Total Contracts & Services	251,277	272,376	79,400	81,367	105,353	47,100
Commodities (non-capital)						
Postage & Copier	53	-	200	-	200	200
Supplies	843	4,626	1,500	1,827	2,260	2,000
Subscriptions	-	-	200	-	-	-
Total Commodities	896	4,626	1,900	1,827	2,460	2,200
Total Finance Department	394,178	638,057	727,200	435,286	652,050	672,420

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	142,005	361,055	645,900	352,092	544,237	623,120
Contracts & Services	251,277	272,376	79,400	81,367	105,353	47,100
Commodities	896	4,626	1,900	1,827	2,460	2,200
Operating Expense Total	394,178	638,057	727,200	435,286	652,050	672,420
Capital Total	-	-	-	-	-	-
Department Total	394,178	638,057	727,200	435,286	652,050	672,420

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Manager	-	-	1.00	1.00	1.00
Special Projects Manager	-	-	-	1.00	1.00
Senior Accountant	1.00	1.00	-	-	-
Accountant I	-	-	-	1.00	0.70
Accounting Specialist	1.00	1.00	1.00	-	-
Utility Billing Specialist Lead	1.00	1.00	1.00	-	-
Utility Billing Specialist	1.00	1.00	1.00	-	-
Total Positions	5.00	5.00	5.00	4.00	3.70

TOWN COUNCIL

DEPARTMENT DESCRIPTION

The Mayor and six (6) Town Council members are the elected representatives of the Town of Cave Creek setting policy for the Town resources. The Council is committed to supporting the 2021 Adopted General Plan as ratified by the voters of the Town of Cave Creek at the Special Election held May 18, 2021; and enhancing our unique eclectic western community heritage while preserving our natural desert landscape. Council supports continuous improvement and support of the public experience and wellbeing including the Town's road, sewers, and public safety. Council also supports the security, maintenance, protection and preservation of safe and reliable water resources to meet our present and future needs.

ACCOMPLISHMENTS

- Approved the Town of Cave Creek Drought Management Plan.
Adopted and amended the monthly service charges and usage rates for Water and Wastewater Services and Capacity Fees ensuring future financial viability of the enterprise systems.
Adopted the Updated Emergency Operations Plan that incorporates Fire and Emergency Medical Services.
Authorized WIFA Loan application for Phoenix Interconnect project which will provide redundancy and additional reliability to our water system.
Adopted a balanced annual budget for FY 2023.
Updated the Town of Cave Creek Strategic Plan.

GOALS AND STRATEGIES

STRATEGIC GOAL: GOVERNANCE; FINANCIAL VIABILITY



- GOAL: Increase interaction with the business community by sponsoring of a Chamber of Commerce Breakfast or other forum once this fiscal year.
Adopt updated zoning code and Town Code regulations.
Adopt a balanced budget for FY 2024 that addresses the most pressing public safety, infrastructure and preservation concerns while maintaining our strong financial viability.

STRATEGIC GOAL: COMMUNITY CULTURE; PUBLIC STREETS, SAFETY AND SERVICES; WATER SUPPLIES & INFRASTRUCTURE



- GOAL: Council approval of a walking path completion plan in CIP for FY 2024 budget.
Council approval of median landscape funds in CIP for FY 2024 budget.
Council authorization of funding for critical Water Infrastructure Projects.

STRATEGIC GOAL: FINANCIAL VIABILITY; PUBLIC STREETS, SAFETY AND SERVICES



- GOAL: Council approval of funding in FY2024 budget to fully fund 1/3 of the remaining 2020 Pavement Management Plan projects.

SIGNIFICANT CHANGES:

None

Annual Budget FY 2023-24

Town Council

Town Council	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel						
Workman's Compensation	287	429	400	186	320	400
Total Personnel	287	429	400	186	320	400
Contracts & Services						
Audit Services	-	-	-	-	-	45,000
Professional Services	99,164	1,011	25,000	15,510	16,000	25,000
Employee Training & Memberships	11,971	11,011	14,000	13,176	15,000	15,000
Community Grants	20,000	10,000	40,000	-	20,000	40,000
Total Contracts & Services	131,135	22,022	79,000	28,686	51,000	125,000
Commodities (non-capital)						
Operating Supplies	410	791	2,500	857	1,470	2,500
Total Commodities	410	791	2,500	857	1,470	2,500
Total Council	131,832	23,242	81,900	29,729	52,790	127,900

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	287	429	400	186	320	400
Contracts & Services	131,135	22,022	79,000	28,686	51,000	125,000
Commodities	410	791	2,500	857	1,470	2,500
Operating Expense Total	131,832	23,242	81,900	29,729	52,790	127,900
Capital Total	-	-	-	-	-	-
Department Total	131,832	23,242	81,900	29,729	52,790	127,900

CONTINGENCY

DESCRIPTION

The purpose of contingency/cash reserves is to a) provide for a minimum cash balance in a fund for the next fiscal year, b) provide the necessary cash to finance future expenditures and capital outlays identified in a Capital Improvement Plan, c) provide cash for emergency and/or unanticipated expenses in the current fiscal year, and d) provide working capital for Town operations between (sales) tax payment periods.

The Town's annual operating budget for the General Fund includes a contingency amount equal to 10% of General Fund Sales Tax and State Shared Revenues.

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Contingency

Contingency	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Contingency	-	-	1,217,200	-	-	1,216,800
Total Contingency	-	-	1,217,200	-	-	1,216,800

PUBLIC WORKS

DEPARTMENT DESCRIPTION

The Public Works Department is comprised of two divisions Engineering and Roads. The Engineering division provides review for commercial development, inspections and project management. The Roads division maintains the Town's roadways and right of ways. The priority of the Public Works department is to provide compliance and oversight for development projects in the Town and well maintained roads and right of ways for the safety of the community.

GOALS AND STRATEGIES

STRATEGIC GOAL: PUBLIC STREETS, SAFETY AND SERVICES



GOAL:

Fully fund Pavement Management Plan including deferred maintenance by end of FY 2026.

STRATEGIES:

Town has identified approximately \$1.9 million in pavement maintenance projects and roadway connection projects for FY 2024. These projects represent approximately one third of the remaining projects identified in the 2020 Pavement Management Plan. The identified pavement management projects are mainly mill and pave projects where the existing roadway surface will be removed and new asphalt placed over top. The pavement management projects are identified in the Town's 2020 Pavement Management Plan.

GOAL:

Implement pedestrian safety measures to increase pedestrian safety index by 50 percent by end of FY 2026.

STRATEGIES:

Implement pedestrian safety measures with high benefit to cost ratios as identified in 2021 Local Agency Safety Study. Will include safer crosswalks and overall reduction in average speed of traffic through the Town Core.

GOAL:

Enhance medians in Cave Creek Road through Town Core by end of FY 2025.

STRATEGIES:

Design and implement median enhancements through the Town Core. Requests for qualifications will be solicited from qualified landscape architects with demonstrated experience on similar projects. Once selected, the professional design firm will submit alternatives with associated cost estimates. The alternative preferred by the Town Council will be developed into design plans. Upon final approval of the plans the projects will be bid in phases for the construction of the median enhancements.

Measures	FY 23-24 Budget
Number of work order requests	290
Increase of Town's average overall PCI of 67 to 71	< 3 years
Response times < 24 hours	243
Sweeping cycles of paved streets	4
Blade cycles for unpaved roads	5
Weed spraying of right of ways	4
Centerline miles of paved streets affected	73
Community outreach events	2

SIGNIFICANT CHANGES

Increase in Fuel & Oil costs and Electric, Water, Sewer, Trash in Roads & Maintenance are due to increase costs of the associated materials and services.

Annual Budget FY 2023-24

Public Works

Public Works	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Engineering						
Personnel						
Salaries and Wages	120,790	139,207	147,800	59,681	112,855	128,057
Overtime	148	211	200	-	-	-
Paid Time Off	6,233	-	-	-	-	-
Holiday Pay	2,735	-	-	-	-	-
PTO Payout	749	-	500	-	-	-
FICA/Medicare	9,679	10,864	11,400	4,488	6,874	9,797
Retirement	15,607	17,556	18,000	7,260	11,056	15,739
Life & Medical	31,440	31,736	33,900	11,330	23,550	30,016
State Compensation	1,884	2,006	1,300	1,080	1,616	1,431
Unemployment Insurance	273	59	200	5	10	10
Total Personnel	189,538	201,639	213,300	83,844	155,961	185,050
Contracts & Services						
Professional Services	53,220	26,793	100,000	-	50,000	50,000
Non-Professional Services	-	-	5,000	-	-	-
Employee Training & Memberships	-	263	500	290	500	500
Total Contracts & Services	53,220	27,056	105,500	290	50,500	50,500
Commodities (non-capital)						
Supplies	222	11	300	66	234	300
Fuel & Oil	328	126	1,000	-	1,000	1,000
Subscriptions	-	108	200	-	200	200
Total Commodities	550	245	1,500	66	1,434	1,500
Total Engineering	243,308	228,940	320,300	84,200	207,895	237,050
Roads						
Personnel						
Salaries and Wages	225,090	270,385	333,200	173,965	321,459	384,800
Overtime	2,313	2,115	2,400	4,439	7,521	10,090
Paid Time Off	16,937	-	-	-	-	-
Holiday Pay	9,822	-	-	-	-	-
On Call	8,950	8,950	7,800	5,125	8,917	9,125
PTO Payout	7,012	380	3,200	6,331	-	3,755
FICA/Medicare	19,911	21,083	26,500	14,198	25,322	31,260
Retirement	32,140	35,319	41,800	22,394	40,089	50,000
Life & Medical	72,849	78,293	84,300	48,513	102,992	120,450
State Compensation	29,970	26,481	25,100	17,943	30,555	33,900
Unemployment Insurance	841	538	700	140	169	40
Total Personnel	425,835	443,544	525,000	293,048	537,024	643,420
Contracts & Services						
Professional Services	91,094	65,878	100,000	5,438	94,562	165,000
Electric, Water, Sewer, Trash	37,872	31,847	34,000	24,336	41,700	42,000
Non-Professional Services	3,702	5,358	8,000	1,725	6,275	10,000
Maintenance	74,332	73,124	125,000	12,308	112,692	125,000
Vehicle & Equip Maintenance	525	-	-	-	-	-
Equipment Lease	1,382	7,936	9,000	9,100	15,000	25,000
Employee Training & Memberships	3,081	6,994	4,500	600	4,000	4,500
Total Contracts & Services	211,988	191,137	280,500	53,507	274,229	371,500
Commodities (non-capital)						
Supplies	88,333	116,780	130,000	51,638	125,000	130,000
Fuel & Oil	20,843	34,318	36,000	24,958	42,800	42,000
Total Commodities	109,176	151,098	166,000	76,596	167,800	172,000
Capital						
Capital Improvements	4,336	36,075	200,000	-	200,000	1,830,600
Total Capital	4,336	36,075	200,000	-	200,000	1,830,600
Total Roads	751,335	821,854	1,171,500	423,151	1,179,053	3,017,520
Total Public Works	994,643	1,050,794	1,491,800	507,351	1,386,948	3,254,570

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	615,373	645,183	738,300	376,892	692,985	828,470
Contracts & Services	265,208	218,193	386,000	53,797	324,729	422,000
Commodities	109,726	151,343	167,500	76,662	169,234	173,500
Operating Expense Total	990,307	1,014,719	1,291,800	507,351	1,186,948	1,423,970
Capital Total	4,336	36,075	200,000	-	200,000	1,830,600
Department Total	994,643	1,050,794	1,491,800	507,351	1,386,948	3,254,570

Capital Expenditures by Project	2023-24 Proposed Budget
Implement Pedestrian Safety Study Recommendations	100,000.00
48th Street - Mill and Pave	156,900.00
49th Street - Micro-Surface w/ Structural Repairs	54,200.00
Canyon Ridge Trail - Mill and Pave	208,000.00
Arroyo Road - New Road Section	230,000.00
New Water Ranch Office - PW	100,000.00
Traffic Control Device on Cave Creek Road	250,000.00
Cave Creek Road Median Enhancement	300,000.00
Tally Ho and Tandem - Drainage and Chip Seal	260,000.00
Highland Road - Edge Mill and Overlay	21,500.00
Rancho Manana Blvd. - Edge Mill and Overlay	150,000.00
Total Capital	1,830,600.00

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Town Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer/Project Manager	-	-	-	-	0.20
Utility Assistant and Compliance Coord.	-	-	0.20	0.20	0.10
Engineer Assistant	0.20	-	-	-	-
Administrative Assistant	0.90	-	-	-	-
Management Analyst	-	0.45	0.45	0.40	-
Public Works Deputy Director	-	-	-	-	1.00
Public Works Supervisor	1.00	1.00	1.00	1.00	-
Public Works Worker I	2.00	3.00	3.00	3.00	3.00
Public Works Worker II	2.00	2.00	2.00	2.00	2.00
Total Positions	7.10	7.45	7.65	7.60	7.30

SPECIAL EVENTS

DEPARTMENT DESCRIPTION

The Special Events Department is under the oversight of the Town Marshal. The department is responsible to account for special events that the Town of Cave Creek conducts or supports. Special events create opportunities for community building, activities for residents and promotion of the Town.

ACCOMPLISHMENTS

In 2023 special events included, a Rodeo Parade and Rodeo as well as Bike Week. The special events section also has helped support the Dark Sky initiative.

GOALS AND STRATEGIES

STRATEGIC GOAL: COMMUNITY CULTURE



GOAL:

Support special events that occur within the Town.

STRATEGIES:

Provide public safety oversight during events.

Measures	FY 23-24 Budget
Decrease law enforcement sworn officers for rodeo event	< by 5%

SIGNIFICANT CHANGES

No significant changes to overall budget for FY 2024.

Annual Budget FY 2023-24

Special Events

Special Events	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel						
Salaries and Wages	290	-	-	-	-	-
FICA/Medicare	22	-	-	-	-	-
State Compensation	2	-	-	-	-	-
Unemployment Insurance	5	-	-	-	-	-
Total Personnel	319	-	-	-	-	-
Contracts & Services - Miscellaneous Special Events						
Advertising	600	-	-	-	-	-
Professional Services	-	-	10,000	-	-	-
Non-Professional Services	274	-	-	592	1,015	1,000
Total Contracts & Services	874	-	10,000	592	1,015	1,000
Contracts & Services - Parades						
Non-Professional Services	-	7,054	20,000	-	15,000	34,000
Traffic Control	-	-	15,000	-	3,500	12,000
Total Contracts & Services	-	7,054	35,000	-	18,500	46,000
Contracts & Services - Rodeo						
Non-Professional Services	7,973	-	24,000	-	19,000	19,000
Traffic Control	-	2,197	-	-	1,200	2,500
Total Contracts & Services	7,973	2,197	24,000	-	20,200	21,500
Contracts & Services - General Fund Trails						
Maintenance	2,102	-	-	-	-	-
Total Contracts & Services	2,102	-	-	-	-	-
Total Special Events	11,268	9,251	69,000	592	39,715	68,500

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	319	-	-	-	-	-
Contracts & Services	10,949	9,251	69,000	592	39,715	68,500
Commodities	-	-	-	-	-	-
Operating Expense Total	11,268	9,251	69,000	592	39,715	68,500
Capital Total	-	-	-	-	-	-
Department Total	11,268	9,251	69,000	592	39,715	68,500

SPECIAL REVENUE FUND BUDGET

The Special Revenue Funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by Town Ordinances, Federal or State Statutes, or by the granting entity.

The Special Revenue Funds for the Town are as follows: HURF, Spur Cross Ranch Conservation Area, Parks & Trails, Open Space Acquisition, and Grants. Further explanation of the individual funds are accompanied with each fund as they are presented in this section.

HIGHWAY USER REVENUE FUND

GENERAL INFORMATION

Timely and appropriate maintenance of streets and unpaved roads. Preventative maintenance activities for streets and unpaved roads such as resurfacing, crack sealing, seal coating and pothole patching.

Highway User Revenue Funds (HURF) are provided from the State to assist in constructing, reconstructing, roadways, both paved and unpaved, drainage facilities, traffic control devices, and street signs. As the HURF receipts can only be spent for specific projects, a separate fund is used to account for all resources used in this effort. The work funded here is directed/provided by the Public Works department.

ACCOMPLISHMENTS

- Left turn offset median nose adjustment on Carefree Highway at Cave Creek to fulfill 2019 IGA with ADOT.
- Perform crack seal operation using Town Public Works staff on Carefree Highway from Cave Creek Road to 48th Street in advance of Town sponsored crack seal project.
- Micro Surface overlay of Carefree Highway from Cave Creek Road to 48th Street.
- Pavement patching and repair throughout Town.
- Perform design for pedestrian safety measures identified in Phase 2 MAG Local Agency Safety Study from April 2021.
- Mill and pave project of 26th Street north of Saddle Mountain Drive.

GOALS AND STRATEGIES



STRATEGIC GOAL: PUBLIC STREETS, SAFETY AND SERVICES

GOAL:

Continuously improve and support the public experience and wellbeing including the Town's roads, sewers and public safety.

STRATEGIES:

Construct projects identified for fiscal year in 2020 Pavement Management Plan. These include mill and pave projects for Hidden Valley / Skyline Drive, 40th Street / Galvin, 50th Street, and Highland Road.

GOAL:

Fully fund Pavement Management Plan including deferred maintenance by end of FY 2026.

STRATEGIES:

Construct projects identified for fiscal year in 2020 Pavement Management Plan. These include mill and pave projects for Hidden Valley / Skyline Drive, 40th Street / Galvin, 50th Street, and Highland Road. These projects in combination with the projects identified in the Public Works budget, represent approximately one third of the remaining maintenance projects in the 2020 Pavement Management Plan.

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Highway User Revenue Fund

HURF Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
Gasoline Tax	404,764	426,049	388,058	215,770	369,891	389,385
Total Revenues	404,764	426,049	388,058	215,770	369,891	389,385
Expenditures						
Capital Projects						
Capital Improvements	269,748	524,997	450,000	-	403,930	596,000
Total Capital Projects	269,748	524,997	450,000	-	403,930	596,000
Total Expenditures	269,748	524,997	450,000	-	403,930	596,000
Other Financing Sources (Uses)						
Unrestricted Fund Balance	-	-	550,742	-	34,039	245,553
Transfers to Grants	(21,500)	-	-	-	-	-
Transfers to Capital Improvement Fund	-	-	(450,000)	-	-	-
Contingency	-	-	(38,800)	-	-	(38,938)
Total Other Financing Sources (Uses)	(21,500)	-	61,942	-	34,039	206,615
Change in Fund Balance	113,516	(98,948)	-	215,770	-	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital Total	269,748	524,997	450,000	-	403,930	596,000
Department Total	269,748	524,997	450,000	-	403,930	596,000

Capital Expenditures by Project	2023-24 Proposed Budget
Hidden Valley/Skyline - Mill and Pave	159,500.00
40th Street and Galvin - Mill and Pave	208,000.00
50th Street - Mill and Pave	150,000.00
Highland Road - Edge Mill and Overlay	78,500.00
Total Capital	596,000.00

HIGHWAY USER FUND						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES BY TYPE:						
LOCAL TAX						
STATE SHARED REVENUES	\$ 404,764	\$ 426,049	\$ 388,058	\$ 215,770	\$ 369,891	\$ 389,385
MISCELLANEOUS	-	-	-	-	-	-
TOTAL REVENUES	\$ 404,764	\$ 426,049	\$ 388,058	\$ 215,770	\$ 369,891	\$ 389,385
EXPENDITURES BY TYPE:						
SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	269,748	524,997	450,000	-	403,930	596,000
TOTAL EXPENDITURES	\$ 269,748	\$ 524,997	\$ 450,000	\$ -	\$ 403,930	\$ 596,000
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO OTHER FUNDS	\$ (21,500)	\$ -	\$ (450,000)	\$ -	\$ -	\$ -
CONTINGENCY	-	-	(38,800)	-	-	(38,938)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (21,500)	\$ -	\$ (488,800)	\$ -	\$ -	\$ (38,938)
BEGINNING FUND BALANCE:	\$ 265,024	\$ 378,540	\$ 279,592	\$ 279,592	\$ 279,592	\$ 245,553
NET REVENUES (EXPENDITURES)	113,516	(98,948)	(550,742)	215,770	(34,039)	(245,553)
ENDING FUND BALANCE:	\$ 378,540	\$ 279,592	\$ (271,150)	\$ 495,362	\$ 245,553	\$ -

SPUR CROSS RANCH CONSERVATION FUND

GENERAL INFORMATION

The acquisition of Spur Cross Ranch was finalized on January 11, 2001 by the State of Arizona, Maricopa County and the Town of Cave Creek. A special bond election was held on September 12, 2000; and the Town voters approved an amount of \$6,825,000 to acquire Spur Cross Ranch.

The Town Council approved an Intergovernmental Agreement (IGA) between the Town of Cave Creek and Maricopa County for the operation of the Spur Cross Ranch. Pursuant to the IGA, the Town of Cave Creek grants Maricopa County the exclusive authority to operate and manage the park. The Town agreed to dedicate a portion of the proceeds from the one-half percent for the operation of the park.

The Town Council on Tuesday, February 16, 1999, approved a one-half percent transaction privilege tax (½%) to operate the future park. The Town started collecting the ½ cent sales tax in December 2000. In FY 2017 they amended the dedication to allow the Town to transfer excess revenues to the General Fund, the Water Infrastructure Capital Improvement Fund, and the Trails Fund.

ACCOMPLISHMENTS

Transferred capital to the Water Infrastructure Capital Improvement Fund.

GOALS AND STRATEGIES



STRATEGIC GOAL: PUBLIC STREETS, SAFETY AND SERVICES

GOAL:

Continue to support the management and operations of the Park for residents and visitors.

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Spur Cross Ranch Conservation Fund

Spur Cross Ranch Conservation Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
Local Tax	1,433,636	1,697,339	1,533,900	981,636	1,682,800	1,699,600
Local Fees	921	753	1,200	322	552	800
Total Revenues	1,434,557	1,698,092	1,535,100	981,958	1,683,352	1,700,400
Expenditures						
Contracts & Services						
Professional Services	216,000	216,000	216,000	126,000	216,000	216,000
Total Contracts & Services	216,000	216,000	216,000	126,000	216,000	216,000
Total Expenditures	216,000	216,000	216,000	126,000	216,000	216,000
Other Financing Sources (Uses)						
Unrestricted Fund Balance	-	-	98,700	-	-	273,354
Transfer Out - General Fund	(558,818)	(690,670)	(658,900)	-	(683,676)	(828,877)
Transfer Out - General Fund/Trails Committed Re	(100,000)	(100,000)	(100,000)	-	(100,000)	(100,000)
Transfer Out - Water Infrastructure	(558,818)	(690,670)	(658,900)	-	(683,676)	(828,877)
Total Other Financing Sources (Uses)	(1,217,636)	(1,481,340)	(1,319,100)	-	(1,467,352)	(1,484,400)
Change in Fund Balance	921	752	-	855,958	-	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Contracts & Services	216,000	216,000	216,000	126,000	216,000	216,000
Operating Expense Total	216,000	216,000	216,000	126,000	216,000	216,000
Department Total	216,000	216,000	216,000	126,000	216,000	216,000

SPUR CROSS RANCH CONSERVATION AREA FUND BUDGET SUMMARY						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES:						
LOCAL TAX	\$ 1,433,636	\$ 1,697,339	\$ 1,533,900	\$ 981,636	\$ 1,682,800	\$ 1,699,600
LOCAL FEES	921	753	1,200	322	552	800
TOTAL REVENUES	\$ 1,434,557	\$ 1,698,092	\$ 1,535,100	\$ 981,958	\$ 1,683,352	\$ 1,700,400
EXPENDITURES:						
SERVICES	\$ 216,000	\$ 216,000	\$ 216,000	\$ 126,000	\$ 216,000	\$ 216,000
TOTAL EXPENDITURES	\$ 216,000	\$ 216,000	\$ 216,000	\$ 126,000	\$ 216,000	\$ 216,000
BEGINNING FUND BALANCE:	\$ 271,681	\$ 272,602	\$ 273,354	\$ 273,354	\$ 273,354	\$ 273,354
NET REVENUES (EXPENDITURES)	\$ 1,218,557	\$ 1,482,092	\$ 1,319,100	\$ 855,958	\$ 1,467,352	\$ 1,484,400
TRANSFERS OUT	\$ (1,217,636)	\$ (1,481,340)	\$ (1,417,800)	\$ -	\$ (1,467,352)	\$ (1,757,754)
ENDING FUND BALANCE:	\$ 272,602	\$ 273,354	\$ 174,654	\$ 1,129,312	\$ 273,354	\$ -

PARKS AND TRAILS FUND

GENERAL INFORMATION

This Special Revenue Fund was created to segregate accounting for parks and trails on development impact fees collected on new construction. This fund will allow for the tracking of remaining unspent balances. The impact fees will be used to construct park and trail related improvements.

The purpose of this fund is to create new parks and trails for public non-motorized traffic as well as conservation of the natural land.

GOALS AND STRATEGIES

This fund will be completely expended by June 30, 2024.

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Parks and Trails Fund

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Parks and Trails Fund						
Revenues						
Development Fee - Parks and Trails	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
Capital						
Capital Improvements	-	-	-	-	-	35,566
Total Capital	-	-	-	-	-	35,566
Total Expenditures	-	-	-	-	-	35,566
Other Financing Sources (Uses)						
Unrestricted Fund Balance	-	-	-	-	-	35,566
Total Other Financing Sources (Uses)	-	-	-	-	-	35,566
Change in Fund Balance	-	-	-	-	-	-

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Expenditures by Use						
Capital Total	-	-	-	-	-	35,566
Department Total	-	-	-	-	-	35,566

PARKS AND TRAILS FUND SUMMARY BY TYPE						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES BY TYPE:						
LOCAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY TYPE:						
CAPITAL	-	-	-	-	-	35,566
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,566
BEGINNING FUND BALANCE:	\$ 35,566	\$ 35,566	\$ 35,566	\$ 35,566	\$ 35,566	\$ 35,566
NET REVENUES (EXPENSES):	\$ -	\$ -	\$ -	-	\$ -	(35,566)
ENDING FUND BALANCE:	\$ 35,566	\$ 35,566	\$ 35,566	\$ 35,566	\$ 35,566	\$ -

OPEN SPACE ACQUISITION FUND

GENERAL INFORMATION

This Special Revenue Fund was created to segregate accounting for transfers from Spur Cross Ranch Conservation Area Fund from excess dedicated sales tax that are accumulated for the purpose of acquiring land. Ordinance number O2017-02 was amended May 1, 2017 to discontinue transfers to the Open Space Acquisition Fund. The balance in this fund was accumulated from transfers prior to that change.

The Open Space Acquisition Fund will be used to add to open space areas like Spur Cross when appropriate.

A ribbon cutting ceremony was held on April 12, 2023 to mark a landmark land conservation partnership of three important entities, the Town of Cave Creek, Maricopa County, and the Desert Foothills Land Trust. Through their efforts, 30.6 acres of land were added to the Spur Cross Ranch Conservation Area.

Annual Budget FY 2023-24

Open Space Acquisition Fund

Open Space Acquisition Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Expenditures						
Capital						
Land	9,500	10,500	366,283	366,282	363,660	-
Total Capital	9,500	10,500	366,283	366,282	363,660	-
Total Expenditures	9,500	10,500	366,283	366,282	363,660	-
Other Financing Sources (Uses)						
Unrestricted Fund Balance	-	-	366,283	-	363,660	-
Total Other Financing Sources (Uses)	-	-	366,283	-	363,660	-
Change in Fund Balance	(9,500)	(10,500)	-	(366,282)	-	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital Total	9,500	10,500	366,283	366,282	363,660	-
Department Total	9,500	10,500	366,283	366,282	363,660	-

OPEN SPACE ACQUISITION FUND SUMMARY BY TYPE						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES BY TYPE:						
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY TYPE:						
CAPITAL	\$ 9,500	\$ 10,500	\$ 366,283	\$ 366,282	\$ 363,660	\$ -
TOTAL EXPENDITURES	\$ 9,500	\$ 10,500	\$ 366,283	\$ 366,282	\$ 363,660	\$ -
BEGINNING FUND BALANCE:	\$ 1,786,297	\$ 1,776,797	\$ 1,766,297	\$ 1,766,297	\$ 1,766,297	\$ 1,402,637
NET REVENUES (EXPENSES):	\$ (9,500)	\$ (10,500)	\$ (366,283)	\$ (366,282)	\$ (363,660)	\$ -
ENDING FUND BALANCE:	\$ 1,776,797	\$ 1,766,297	\$ 1,400,014	\$ 1,400,015	\$ 1,402,637	\$ 1,402,637

GRANT FUND

GENERAL INFORMATION

The purpose of this fund is to subsidize Town expenditures for public safety and environmental issues, transportation issues, technology enhancements, and other governmental related services.

Account for grant monies and other intergovernmental agreements received by the Town.

GOALS AND STRATEGIES

The Town may apply for other grants currently unidentified that may become available.

Grant Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
LTAF II Grant - Vicap	15,229	12,386	-	-	12,430	15,000
MAG Pedestrian Traffic Safety	-	-	100,000	-	-	400,000
Arizona State Parks Grant	-	-	74,500	-	-	70,000
AZ Cares Act	670,241	-	-	-	-	-
FCDMC Grant for Desert Awareness Park	-	-	837,500	-	-	-
MAG Sweeper Grant	182,407	-	264,000	-	273,564	-
Community Grant	-	-	-	100,000	128,743	250,000
Miscellaneous Grants	5,000	4,698	2,634,740	-	-	3,105,000
Total Revenues	872,877	17,084	3,910,740	100,000	414,737	3,840,000
Expenditures						
LTAF II Grant - Vicap	15,229	12,386	-	-	12,430	15,000
MAG Pedestrian Traffic Safety	-	-	100,000	-	-	400,000
Arizona State Parks Grant	-	-	74,500	-	-	70,000
AZ Cares Act - Salaries and Benefits	76,223	-	-	-	-	-
AZ Cares Act - Prof Services	273,057	-	-	-	-	-
FCDMC Grant for Desert Awareness Park	-	-	837,500	-	-	-
MAG Sweeper Grant	211,941	-	264,000	-	273,564	-
Community Grant	-	-	2,614,740	100,000	128,743	250,000
Public Safety Grant	5,000	-	-	-	-	-
Miscellaneous Grants	-	4,698	20,000	-	-	3,105,000
Total Expenditures	581,450	17,084	3,910,740	100,000	414,737	3,840,000
Other Financing Sources (Uses)						
Transfer From General Fund	8,034	-	-	-	-	-
Transfer From HURF Fund	21,500	-	-	-	-	-
Total Other Financing Sources (Uses)	29,534	-	-	-	-	-
Change in Fund Balance	320,961	-	-	-	-	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Grant Funded Expenditures	581,450	17,084	3,910,740	100,000	414,737	3,840,000
Department Total	581,450	17,084	3,910,740	100,000	414,737	3,840,000

	2023-24 Proposed Budget
Grant Funded Capital Expenditures by Project	
AZ State Parks - Gateway Trailhead	70,000.00
Surrey Drive Pedestrian Crossing	105,000.00
Total Capital	175,000.00

GRANT FUND						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES BY TYPE:						
GRANTS	\$ 872,877	\$ 17,084	\$ 3,910,740	\$ 100,000	\$ 414,737	\$ 3,840,000
TOTAL REVENUES	\$ 872,877	\$ 17,084	\$ 3,910,740	\$ 100,000	\$ 414,737	\$ 3,840,000
EXPENDITURES BY TYPE:						
GRANTS	\$ 581,450	\$ 17,084	\$ 3,910,740	\$ 100,000	\$ 414,737	\$ 3,840,000
TOTAL EXPENDITURES	\$ 581,450	\$ 17,084	\$ 3,910,740	\$ 100,000	\$ 414,737	\$ 3,840,000
BEGINNING FUND BALANCE:	\$ (320,961)	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 291,427	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN	\$ 29,534	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECT FUND BUDGETS

Capital Project Funds are used to account for financial resources used for the acquisition, construction, reconstruction/replacement of major capital facilities and fund major maintenance projects.

The Town currently uses two Capital Projects Funds: Cave Creek Water Infrastructure Capital Improvement Fund and Open Space & Trails Fund. Further explanation of these funds are included before each fund’s budget.

CAVE CREEK WATER INFRASTRUCTURE CAPITAL IMPROVEMENT FUND

GENERAL INFORMATION

The Council adopted an ordinance to set aside a portion of sales tax money that is in excess of the amounts needed to pay for the operation of the Spur Cross Ranch Conservation Area. For budget and accounting purposes a separate fund is used to account for all resources used in this effort, both current and amounts accumulated in prior periods.

The Water Infrastructure Capital Project Fund was to assist in constructing, reconstructing, and funding major maintenance projects related to the Cave Creek Water system.

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Cave Creek Water Infrastructure Fund

Cave Creek Water Infrastructure Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Unrestricted Fund Balance	-	-	163,500	-	-	8,443
Transfer in from Spur Cross	558,818	690,670	658,900	-	683,676	828,877
Transfer to Cave Creek Water	-	-	(822,400)	-	-	(837,320)
Total Other Financing Sources (Uses)	558,818	690,670	-	-	683,676	-
Change in Fund Balance	558,818	690,670	-	-	683,676	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital Total	-	-	-	-	-	-
Department Total	-	-	-	-	-	-

CIP WATER INFRASTRUCTURE						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES BY TYPE:						
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY TYPE:						
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE:	\$ 1,285,028	\$ 1,843,846	\$ 2,534,516	\$ 2,534,516	\$ 2,534,516	\$ 3,218,192
NET REVENUES (EXPENDITURES):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN	\$ 558,818	\$ 690,670	\$ 658,900	\$ -	\$ 683,676	\$ 828,877
TRANSFERS OUT	-	-	(822,400)	-	-	(837,320)
	\$ 558,818	\$ 690,670	\$ (163,500)	\$ -	\$ 683,676	\$ (8,443)
ENDING FUND BALANCE:	\$ 1,843,846	\$ 2,534,516	\$ 2,371,016	\$ 2,534,516	\$ 3,218,192	\$ 3,209,749

OPEN SPACE AND TRAILS DEVELOPMENT IMPACT FEE FUND

GENERAL INFORMATION

This Special Revenue Fund was created to segregate accounting for open space and trail development impact fees that were collected in prior years before the development impact fee was terminated.

The purpose of this fund is to develop open space and trails for public use.

GOALS AND STRATEGIES

This fund will be completely expended by June 30, 2024.

Annual Budget FY 2023-24

Open Space and Trails Fund

Open Space and Trails Development Impact Fee Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
Capital						
Capital Improvements	-	-	-	-	-	12,366
Total Capital Projects	-	-	-	-	-	12,366
Other Financing Sources (Uses)						
Unrestricted Fund Balance	-	-	-	-	-	12,366
Total Other Financing Sources (Uses)	-	-	-	-	-	12,366
Change in Fund Balance	-	-	-	-	-	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital Total	-	-	-	-	-	12,366
Department Total	-	-	-	-	-	12,366

OPEN SPACE ACQUISITION FUND SUMMARY BY TYPE						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
REVENUES BY TYPE:						
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY TYPE:						
CAPITAL	-	-	-	-	-	12,366
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,366
BEGINNING FUND BALANCE:	\$ 12,366	\$ 12,366	\$ 12,366	\$ 12,366	\$ 12,366	\$ 12,366
NET REVENUES (EXPENSES):	-	-	-	-	-	(12,366)
ENDING FUND BALANCE:	\$ 12,366	\$ 12,366	\$ 12,366	\$ 12,366	\$ 12,366	\$ -

ENTERPRISE FUNDS BUDGET

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private sector enterprises where the intent of the governing body is that the costs of the goods and services provided are recovered primarily through user charges.

The Town uses four Enterprise Funds: Wastewater, Cave Creek Water, Desert Hills Water and 2023 WIFA Loan Fund. Further explanation regarding the funds can be found in the following pages of this section.

WASTEWATER SYSTEM

DEPARTMENT DESCRIPTION

The Wastewater Enterprise Fund is responsible for operating the Wastewater Collection system, Wastewater Treatment Plant (WWTP) and reclaimed water system. Ensures compliance with all Federal, State and local regulations. Allows for system maintenance and repairs.

ACCOMPLISHMENTS

- Completed upgrades to the WWTP headworks and aeration basins.
- Worked on updating and improving the Pretreatment Program.
- Continued to clean and inspect the collection system. Worked with contractors to identify how to repair any identified defects.
- Completed piping repairs at the Rancho Manana Lift Station.
- Started the new Integrated Utility Master Plan, which will evaluate the existing wastewater system to ensure the system can provide for future growth.
- Completed a rate and capacity fee update that was adopted by Council.

GOALS AND STRATEGIES

STRATEGIC GOAL: FINANCIAL VIABILITY AND GOVERNANCE



GOAL:

Provided high quality and costs efficient wastewater services.

STRATEGIES:

- Operate and maintain the Cave Creek Wastewater System.
- Treat waste to meet all state and federal water quality standards.

Measures	FY 23-24 Budget
Maintain compliance with regulatory standards	100%
Number of sanitary sewer overflows	0
Respond to customer service requests within 1 business day	100%
Video Inspect 20% of all sewer lines (5 year inspection cycle)	20%
Clean 33% of all sewer lines annually	33%
Ensure compliance with Pretreatment (FOG) program	100%
Maintain operating expenditure within 5% of approved budgets	100%
Complete capital projects as scheduled and within budget	100%

SIGNIFICANT CHANGES

The newly adopted Wastewater rates will allow the fund to work towards becoming a true Enterprise Fund within the next five years.

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Wastewater System

Wastewater System	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
1/2 Cent Sales Tax	1,433,636	1,697,339	1,533,900	981,636	1,682,805	1,699,633
Sewer User Fees	802,856	897,596	800,000	572,801	1,040,000	1,337,190
Sewer Billing Admin Fee	19,916	21,738	20,000	12,972	20,000	20,000
Bulk Water Sales (Rancho Manana)	189,649	87,806	72,000	38,354	72,000	72,000
Capacity Charge - Wastewater	748,146	331,445	295,700	117,600	159,290	337,265
Wastewater Connection Fee	600	-	-	-	-	-
Sewer Usage Penalty	1	-	-	3	10	-
Interest Income	-	14	-	-	-	-
Recovery of Prior Year Expense	463	(2,555)	-	-	-	-
Miscellaneous	-	(9,128)	-	-	-	-
Total Revenues	3,195,267	3,024,255	2,721,600	1,723,366	2,974,105	3,466,088
Expenditures						
Personnel						
Salaries and Wages	188,473	182,382	281,300	133,788	249,203	356,050
Overtime	20,859	22,496	41,200	22,651	35,551	47,320
Paid Time Off	6,046	-	-	-	-	-
Holiday Pay	6,542	-	-	-	-	-
Per Diem On Call Pay	7,466	8,271	9,700	6,376	10,804	11,350
PTO Payout	4,229	14,667	8,100	3,902	5,095	4,550
FICA/Medicare	16,484	17,722	26,000	12,465	19,157	32,200
Retirement	33,062	35,076	40,400	19,855	30,465	51,100
Life & Medical	59,734	49,081	87,500	33,565	73,296	99,400
State Compensation	8,198	7,978	7,800	5,719	8,653	10,900
Unemployment Insurance	504	122	400	99	115	25
Recruitment/Retention Pay	-	-	-	-	-	8,340
Total Personnel	351,597	337,795	502,400	238,420	432,339	621,235
Contracts & Services						
Professional Services	137,950	147,606	100,000	243,654	275,000	100,000
Professional Attorney Services	-	-	-	-	1,000	2,000
Electric, Water, Sewer, Trash	108,258	173,843	175,000	97,616	175,000	190,000
Telephones	7,573	9,840	10,000	4,252	9,000	10,000
Non-Professional Services	61,153	96,279	127,000	26,423	45,000	75,000
Maintenance	98,048	246,176	200,000	88,809	150,000	200,000
Vehicle Maintenance	1,052	3,188	3,000	2,032	3,000	3,000
Equipment Leases & Rents	1,607	2,574	2,900	1,303	2,700	2,700
Employee Training and Memberships	480	477	1,500	295	1,000	1,500
Bank Service Fees	50	500	100	1,100	1,100	1,200
Insurance	33,588	22,425	25,000	7,410	22,500	25,000
Total Contracts & Services	449,759	702,908	644,500	472,894	685,300	610,400
Commodities (non-capital)						
Postage and Copier	427	448	500	-	500	500
Computer Equipment and Related Items	13,680	4,656	3,000	3,892	1,500	1,500
Computer Software	-	-	-	-	6,350	12,000
Supplies, Repair & Maintenance	-	52,721	60,000	29,975	95,000	50,000
Supplies	89,357	73,487	40,000	33,377	40,000	50,000
Chemical Supplies	151,692	192,113	220,000	75,379	175,000	200,000
Transportation - Mileage Reimbursement	-	-	-	-	100	500
Fuel & Oil	5,495	11,461	10,000	613	1,000	5,000
Total Commodities	260,651	334,886	333,500	143,236	319,450	319,500
Capital						
Capital Vehicles	-	-	-	-	-	70,000
Capital Improvements	38,619	277,735	740,000	300,167	715,000	825,000
Total Capital	38,619	277,735	740,000	300,167	715,000	895,000

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Wastewater System

Wastewater System	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Debt Service						
Principal Payments	1,443,451	1,753,400	1,755,200	-	1,755,200	1,776,200
Interest	532,280	293,333	139,400	69,687	139,375	117,764
Total Debt Service	1,975,731	2,046,733	1,894,600	69,687	1,894,575	1,893,964
Total Expenditures	3,076,357	3,700,057	4,115,000	1,224,404	4,046,664	4,340,099
Other Financing Sources (Uses)						
Contingency Reserve	-	-	-	-	-	-
Transfer In from General Fund	3,726,554	-	1,393,400	-	1,619,909	874,011
Total Other Financing Sources (Uses)	3,726,554	-	1,393,400	-	1,619,909	874,011
Change in Net Position	3,845,464	(675,802)	-	498,962	547,350	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	351,597	337,795	502,400	238,420	432,339	621,235
Contracts & Services	449,759	702,908	644,500	472,894	685,300	610,400
Commodities	260,651	334,886	333,500	143,236	319,450	319,500
Operating Expense Total	1,062,007	1,375,589	1,480,400	854,550	1,437,089	1,551,135
Capital Total	38,619	277,735	740,000	300,167	715,000	895,000
Debt Service Total	1,975,731	2,046,733	1,894,600	69,687	1,894,575	1,893,964
Department Total	3,076,357	3,700,057	4,115,000	1,224,404	4,046,664	4,340,099

Capital Expenditures by Project	2023-24 Proposed Budget
Manhole Rehabilitation Program	75,000.00
Collection System Repairs	200,000.00
Recharge Plan for WWTP Effluent	150,000.00
WWTP Headworks and Basin Repairs	50,000.00
Integrated Utility Master Plan	25,000.00
Connection of Dry Sewered Areas	100,000.00
WWTP Assessment and Improvements	75,000.00
Vehicle Replacement - WW Service Truck	70,000.00
New Water Ranch Office - WW	150,000.00
Total Capital	895,000.00

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Utility Director	0.17	0.20	0.20	0.25	0.25
Civil Engineer/Project Manager	-	-	-	-	0.20
Management Analyst	-	0.05	0.10	0.10	-
Utility Assistant and Compliance Coord.	0.20	0.20	0.10	0.10	0.10
Utility Maintenance Supervisor	-	-	0.10	0.25	0.25
Utility Mechanic	0.25	0.30	0.10	0.25	0.50
Water Quality and Maintenance Tech	-	0.05	0.10	0.25	-
Utility Field Operations Supervisor	-	1.00	0.05	0.05	-
Lead Utility Worker	-	0.05	0.05	-	-
Utility Worker II	-	-	0.05	-	-
Utility Worker	0.95	0.15	0.10	-	-
Water Treatment Supervisor	0.25	0.10	-	-	-
Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Operator III	-	-	1.00	1.25	1.00
Wastewater Operator I	-	-	1.00	0.75	1.00
Plant Operator Supervisor	1.00	1.00	-	-	-
Plant Operator	-	0.30	-	-	-
Accountant I	-	-	-	-	0.10
Total Positions	3.82	4.40	3.95	4.25	4.40

WASTEWATER SYSTEM FUND SUMMARY						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Operating Revenue by Type						
Local Tax	\$ 1,433,636	\$ 1,697,339	\$ 1,533,900	\$ 981,636	\$ 1,682,805	\$ 1,699,633
Local Fees	1,761,168	1,338,585	1,187,700	741,730	1,291,300	1,766,455
Total Operating Revenue	\$ 3,194,804	\$ 3,035,924	\$ 2,721,600	\$ 1,723,365	\$ 2,974,105	\$ 3,466,088
Operating Expenditures by Type						
Personnel	\$ 351,597	\$ 337,795	\$ 502,400	\$ 238,420	\$ 432,339	\$ 621,235
Services	449,759	702,908	644,500	472,894	685,300	610,400
Commodities	260,651	334,886	333,500	143,236	319,450	319,500
Debt Service	1,975,731	2,046,733	1,894,600	69,687	1,894,575	1,893,964
Total Expenditures	\$ 3,037,738	\$ 3,422,322	\$ 3,375,000	\$ 924,236	\$ 3,331,664	\$ 3,445,099
Net Operations	\$ 157,066	\$ (386,398)	\$ (653,400)	\$ 799,129	\$ (357,559)	\$ 20,989
One-time sources (uses)						
Transfers In	\$ 3,726,554	\$ -	\$ 1,393,400	\$ -	\$ 1,619,909	\$ 874,011
Interest Income	-	14	-	-	-	-
Miscellaneous One-time	463	(11,683)	-	-	-	-
Capital Expenditures	(38,619)	(277,735)	(740,000)	(300,167)	(715,000)	(895,000)
Net One-time	\$ 3,688,398	\$ (289,404)	\$ 653,400	\$ (300,167)	\$ 904,909	\$ (20,989)
Ending Balance						
Net Result	\$ 3,845,464	\$ (675,802)			\$ 547,350	\$ -
Fund Balance - Beginning	\$ (3,717,012)	\$ 128,452			\$ (547,350)	\$ -
Fund Balance - Ending	\$ 128,452	\$ (547,350)			\$ -	\$ -
WIFA reserve requirement	\$ 304,848	\$ 304,848			\$ -	\$ -
Contingency Reserve Policy						
Unassigned Fund Balance	\$ (176,396)	\$ (852,198)			\$ -	\$ -

CAVE CREEK WATER SYSTEM

FUND DESCRIPTION

The Cave Creek Water Enterprise Fund is responsible for operating the CAP pipeline, water treatment plant, reservoir/booster sites and distribution system. Ensures compliance with all Federal, State and local regulations. Allows for the repair and maintenance of the treatment sites and the distribution system.

ACCOMPLISHMENTS

- Adopted a new Water Shortage and Drought Management Plan that will help the Town to ensure that we can provide water services if our water supplies are restricted.
- Completed the upgrades to the Cave Creek SCADA system to allow staff to better monitor the system. This included adding new MISSION systems at several remote water sites.
- Nearing completion of the design for the new interconnect site with Phoenix. Worked to select a Construction Manager at Risk (CMAR) to complete the project.
- Recharged over 700 AF of unused CAP water to generate storage credits.
- Worked with Carefree Water Company to complete the separation of the water accounts and water system located within the Carefree municipal limits.
- Started the new Integrated Utility Master Plan, which will evaluate the existing Cave Creek Water System to ensure the system can provide for future growth and supply challenges.
- Completed a rate and capacity fee update that was adopted by Council.

GOALS AND STRATEGIES

STRATEGIC GOAL: WATER SUPPLIES AND INFRASTRUCTURE, FINANCIAL VIABILITY



GOAL:

Provided safe, dependable high-quality and cost efficient water services.

STRATEGIES:

- Operate and maintain the Cave Creek water system.
- Treat water to meet all state and federal water quality standards.

Measures	FY 23-24 Budget
Maintain compliance with regulatory standards	100%
Respond to after-hour emergency requests within 2 hours	100%
Respond to customer service requests within 1 business day	100%
Average time to address unplanned water service disruptions	< 4 hrs.
Inspect each fire hydrant annually	100%
Achieve and maintain non-revenue water loss at or below 10%	10%
Maintain operating expenditure within 5% of approved budgets	100%
Complete capital projects as scheduled and within budget	100%

SIGNIFICANT CHANGES

The project by Carefree Water Company to separate the accounts located within their municipal limits resulted in the loss of over 550 customers and a significant revenues for the water system.

Cave Creek Water System	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
Interest Income	-	53,084	-	-	-	-
Water Usage Fee	3,635,825	3,673,102	3,800,000	2,283,269	4,457,195	4,633,630
Water Usage Penalty	5,412	8,718	5,000	5,666	9,713	5,000
Water Usage Carefree	1,045,582	972,988	145,000	456,758	145,000	-
Water Usage Penalty Carefree	837	1,230	-	580	650	-
ADEQ Water Consumption Tax	26	2,906	-	-	-	-
Water Establishment Fee	10,675	8,425	8,000	3,000	5,143	8,000
Water Establishment Fee Carefree	1,490	540	-	180	180	-
Meter Set Fee	27,950	17,220	16,200	4,040	6,926	16,200
Utilities Plan Review	-	-	-	325	975	2,000
Bulkwater Sales	1,865,354	1,488,441	500,000	322,007	1,677,900	1,488,740
Water Connection Charge	425	1,075	500	325	557	500
Capacity Charge	528,322	405,332	283,800	120,770	156,758	302,052
Insurance Recoveries	-	15,598	-	-	-	-
Settlements	1,000,000	-	-	-	-	-
Recovery of Prior Year Expense	32,473	(11,559)	-	-	-	-
Miscellaneous	6,518	14,635	5,000	12,329	21,135	5,000
SLFRF Grant Proceeds	-	-	1,949,777	1,949,776	1,949,776	-
Congressionally Directed Spending Proceeds	-	-	-	-	-	2,500,000
WaterSmart Grant Proceeds	-	-	-	-	-	500,000
Total Revenues	8,160,889	6,651,735	6,713,277	5,159,025	8,431,908	9,461,122
Expenditures						
Personnel						
Salaries and Wages	494,492	616,390	681,400	332,578	628,128	821,000
Overtime	43,560	55,876	66,000	38,861	68,946	70,000
Paid Time Off	31,739	-	-	-	-	-
Holiday Pay	23,720	-	-	-	-	-
Per Diem On Call Pay	16,893	18,160	18,500	8,299	15,502	17,250
PTO Payout	9,841	27,141	16,700	11,949	16,722	10,000
FICA/Medicare	44,960	53,451	59,800	29,159	43,872	70,100
Retirement	109,578	74,879	93,200	46,357	69,474	111,500
Life & Medical	172,860	188,625	208,700	97,461	209,261	285,500
State Compensation	22,328	23,020	14,400	12,188	17,756	20,700
Unemployment Insurance	1,195	418	1,100	135	180	60
Recruitment/Retention Pay	-	-	-	-	-	19,100
Total Personnel	971,166	1,057,960	1,159,800	576,987	1,069,841	1,425,210
Contracts & Services						
Professional Attorney Services	-	11,899	25,000	8,347	15,000	20,000
Professional Services	127,623	194,101	150,000	94,004	373,390	100,000
Electric, Water, Sewer, Trash	496,466	639,320	600,000	302,125	610,000	640,000
Telephones	16,661	20,358	25,000	9,166	20,000	25,000
Non-Professional Services	95,460	60,748	75,000	76,462	69,959	75,000
Maintenance	208,163	226,322	300,000	83,027	200,000	175,000
Vehicle Maintenance	17,804	5,540	5,000	5,945	7,000	10,000
Equipment Leases & Rents	36,911	30,267	10,000	21,561	40,000	10,000
Employee Training and Memberships	4,536	2,403	5,000	781	2,000	5,000
Bank Service Fees	443	583	1,500	549	1,000	1,500
Insurance	23,744	30,282	40,000	14,227	38,000	42,000
Total Contracts & Services	1,027,811	1,221,823	1,236,500	616,194	1,376,349	1,103,500
Commodities (non-capital)						
Postage & Copier Expense	13,713	17,486	15,000	10,336	20,000	20,000
Computer Equipment	8,696	3,689	5,000	5,691	40,000	10,000
Computer Software	-	-	-	5,306	5,306	15,000
CAP Water Expense	402,156	517,484	600,000	429,490	687,000	718,000
Supplies Repair, and Maintenance	-	101,019	250,000	75,311	125,000	150,000
Supplies	245,509	241,771	75,000	94,619	150,000	125,000
Chemicals	143,803	194,879	200,000	124,233	220,000	225,000
Transportation-Mileage Reimbursement	-	-	-	77	1,000	2,000
Fuel & Oil	8,359	15,580	20,000	8,454	15,000	20,000
Subscriptions	2,749	11,920	7,500	4,984	10,000	-
Total Commodities	824,985	1,103,828	1,172,500	758,501	1,273,306	1,285,000

Cave Creek Water System	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital						
Capital Vehicles	23,787	-	155,000	-	178,237	-
Capital Improvements	394,228	532,993	862,000	250,342	637,000	2,175,000
Capacity Reserve (Capacity Fees)	421,560	39,768	-	-	-	-
Phoenix Interconnect - Professional Svcs	-	-	-	-	-	-
Phoenix Interconnect - Capital Improvements	421,210	-	1,949,777	841,775	1,100,000	4,449,777
Total Capital	1,260,785	572,761	2,966,777	1,092,117	1,915,237	6,624,777
Debt Service						
Principal Payments	1,562,878	1,616,855	836,300	-	1,672,708	1,730,504
Interest	437,466	383,489	163,800	163,818	327,636	269,841
Total Debt Service	2,000,344	2,000,344	1,000,100	163,818	2,000,344	2,000,345
Total Expenditures	6,085,091	5,956,716	7,535,677	3,207,617	7,635,077	12,438,832
Other Financing Sources (Uses)						
Transfer In from General Fund	7,020,500	-	-	-	-	-
Transfer In from Water Infrastructure	-	-	822,400	-	-	837,320
Transfer to Desert Hills Water	(145,330)	-	-	-	-	-
Unrestricted Fund Balance	-	-	-	-	-	2,140,390
Contingency Reserve	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,875,170	-	822,400	-	-	2,977,710
Change in Net Position	8,950,968	695,019	-	1,951,408	796,831	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	971,166	1,057,960	1,159,800	576,987	1,069,841	1,425,210
Contracts & Services	1,027,811	1,221,823	1,236,500	616,194	1,376,349	1,103,500
Commodities	824,985	1,103,828	1,172,500	758,501	1,273,306	1,285,000
Operating Expense Total	2,823,962	3,383,611	3,568,800	1,951,682	3,719,496	3,813,710
Capital Total	1,260,785	572,761	2,966,777	1,092,117	1,915,237	6,624,777
Debt Service Total	2,000,344	2,000,344	1,000,100	163,818	2,000,344	2,000,345
Department Total	6,085,091	5,956,716	7,535,677	3,207,617	7,635,077	12,438,832

Capital Expenditures by Project	2023-24 Proposed Budget
Cave Creek Water Meter Replacement	1,100,000.00
8" Waterline - Continental Mountain Estates	450,000.00
Integrated Utility Master Plan	75,000.00
38th Street Booster Replacement	150,000.00
WTP Treatment Upgrade	100,000.00
New Water Ranch Office - Water	150,000.00
Waterline Looping and Replacement Program	150,000.00
Phoenix Water Interconnect	4,449,777.00
Total Capital	6,624,777.00

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Utility Director	0.44	0.40	0.40	0.50	0.50
Civil Engineer/Project Manager	-	-	-	-	0.40
Management Analyst	-	0.35	0.20	0.40	-
Utility Assistant and Compliance Coord.	0.35	0.35	0.40	0.40	0.40
Preventative Maintenance	0.50	-	-	-	-
Utility Maintenance Supervisor	-	-	0.50	0.50	0.50
Utility Mechanic	1.10	0.40	0.50	0.50	1.00
Water Quality & Maintenance Tech	-	0.40	0.50	0.50	-
Water Treatment Supervisor	-	0.50	0.95	0.75	0.90
Water Treatment Operator III	-	-	2.85	2.50	3.00
Lead Water Plant Operator	-	1.00	-	-	-
Water Plant Operator	4.00	3.00	-	-	-
Water Plant Operator Trainee	1.00	-	-	-	-
Utility Field Operations Supervisor	0.50	0.50	0.50	0.50	0.50
Lead Utility Worker	-	0.50	0.50	0.50	0.50
Utility Worker II	-	-	0.50	0.50	0.50
Utility Worker	1.50	1.50	1.00	1.00	1.00
Utility Billing Specialist Lead	-	-	-	0.50	0.50
Utility Billing Specialist	-	-	-	0.50	0.50
Accountant I	-	-	-	-	0.10
Total Positions	9.39	8.90	8.80	9.55	10.30

CAVE CREEK WATER SYSTEM FUND SUMMARY						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Operating Revenues by Type						
Local Fees	\$ 7,121,898	\$ 6,579,977	\$ 4,758,500	\$ 3,196,920	\$ 6,460,997	\$ 6,456,122
Miscellaneous	6,518	14,635	5,000	12,329	21,135	5,000
Total Operating Revenues	\$ 7,128,416	\$ 6,594,612	\$ 4,763,500	\$ 3,209,249	\$ 6,482,132	\$ 6,461,122
Operating Expenditures by Type						
Personnel	\$ 971,166	\$ 1,057,960	\$ 1,159,800	\$ 576,987	\$ 1,069,841	\$ 1,425,210
Services	1,027,811	1,221,823	1,236,500	616,194	1,376,349	1,103,500
Commodities	824,985	1,103,828	1,172,500	758,501	1,273,306	1,285,000
Debt Service	2,000,344	2,000,344	1,000,100	163,818	2,000,344	2,000,345
Total Operating Expenditures	\$ 4,824,306	\$ 5,383,955	\$ 4,568,900	\$ 2,115,500	\$ 5,719,840	\$ 5,814,055
Net Operations	\$ 2,304,110	\$ 1,210,657	\$ 194,600	\$ 1,093,749	\$ 762,292	\$ 647,067
One-time sources (uses)						
Transfers In	7,020,500	-	822,400	-	-	837,320
Transfers Out	(145,330)	-	-	-	-	-
Grant Proceeds	-	-	1,949,777	1,949,776	1,949,776	3,000,000
Settlement Proceeds	1,000,000	-	-	-	-	-
Interest Income	-	53,084	-	-	-	-
Miscellaneous One Time Revenue	32,473	4,039	-	-	-	-
Capital Expenditures	(1,260,785)	(572,761)	(2,966,777)	(1,092,117)	(1,915,237)	(6,624,777)
Net One-time	\$ 6,646,858	\$ (515,638)	\$ (194,600)	\$ 857,659	\$ 34,539	\$ (2,787,457)
Ending Balance						
Net Result	\$ 8,950,968	\$ 695,019			\$ 796,831	\$ (2,140,390)
Fund Balance - Beginning	\$ (6,965,887)	\$ 1,985,081			\$ 2,680,100	\$ 3,476,931
Fund Balance - Ending	\$ 1,985,081	\$ 2,680,100			\$ 3,476,931	\$ 1,336,541
WIFA reserve requirement	\$ 1,736,329	\$ 1,736,329			\$ 1,336,541	\$ 1,336,541
Contingency Reserve Policy	\$ -	\$ -				
Unassigned Fund Balance	\$ 248,752	\$ 943,771			\$ 2,140,390	\$ -

DESERT HILLS WATER SYSTEM

FUND DESCRIPTION

The Desert Hills Water Enterprise Fund is responsible for operating the groundwater wells, reservoirs/booster sites and distribution system. Ensures compliance with all Federal, State and local regulations. Allows for the repair and maintenance of the treatment sites and the distribution system.

ACCOMPLISHMENTS

- Started the new Integrated Utility Master Plan, which will evaluate the existing Desert Hills System to ensure the system can provide services to customers.
- Completed an evaluation of the four steel reservoirs and identified needed repairs and costs. Repairs on the first reservoir will start in FY2024.
- Continued to work to improve the Town's GIS mapping of the water system.
- Worked with developers to design two significant loops of the water system; construction work is expected to start by the summer of calendar year 2023.
- Completed a rate and capacity fee update that was adopted by Council.

GOALS AND STRATEGIES

STRATEGIC GOAL: WATER SUPPLIES AND INFRASTRUCTURE, FINANCIAL VIABILITY



GOAL:

Provided safe, dependable high-quality and cost efficient water services.

STRATEGIES:

- Operate and maintain the Desert Hills Water System.
- Treat water to meet all State and Federal water quality standards.

Measures	FY 23-24 Budget
Maintain compliance with regulatory standards	100%
Respond to after-hour emergency requests within 2 hours	100%
Respond to customer service requests within 1 business day	100%
Average time to address unplanned water service disruptions	< 4 hrs.
Inspect each fire hydrant annually	100%
Achieve and maintain non-revenue water loss at or below 10%	10%
Maintain operating expenditure within 5% of approved budgets	100%
Complete capital projects as scheduled and within budget	100%

SIGNIFICANT CHANGES

The adopted in the 2021 Water Resources Policy has significantly reduced the number of new water connections in Desert Hills in 2023.

Annual Budget FY 2023-24

Desert Hills Water System

Desert Hills Water System	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
Interest Income	-	14	-	-	-	-
Water Usage Fee	3,190,955	3,055,457	3,474,300	1,838,560	3,908,593	4,451,500
Water Usage Penalty	5,409	7,990	5,000	5,434	9,315	6,000
ADEQ Water Consumption Tax	(2)	2	-	-	-	-
Water Establishment Fee	2,780	2,760	1,000	1,180	2,023	1,000
Meter Set Fee	11,191	3,990	-	1,560	2,674	-
Water Connection Fee	652	783	-	550	942	-
Capacity Charge	116,691	124,142	-	37,255	37,255	-
Recovery of Prior Year Expense	1,445	(14,861)	-	-	-	-
Miscellaneous	2,791	(2,732)	-	423	-	-
Total Revenues	3,331,912	3,177,545	3,480,300	1,884,962	3,960,802	4,458,500
Expenditures						
Personnel						
Salaries and Wages	334,498	377,678	416,000	215,505	398,955	394,400
Overtime	21,673	25,577	31,400	17,646	31,994	20,700
Paid Time Off	21,833	-	-	-	-	-
Holiday Pay	12,743	-	-	-	-	-
Per Diem On Call Pay	6,966	9,069	9,000	4,925	9,045	8,100
PTO Payout	4,474	11,402	7,600	6,597	7,790	4,850
FICA/Medicare	28,062	31,395	35,500	18,092	23,813	32,800
Retirement	45,551	47,228	55,500	29,007	38,073	52,100
Life & Medical	106,293	116,931	127,100	67,716	143,066	146,800
State Compensation	12,763	12,134	4,900	6,951	8,763	5,200
Unemployment Insurance	791	244	600	81	107	50
Recruitment/Retention Pay	-	-	-	-	-	9,350
Total Personnel	595,647	631,658	687,600	366,520	661,606	674,350
Contracts & Services						
Professional Attorney Services	-	28,381	10,000	6,317	10,000	10,000
Professional Services	63,779	88,516	75,000	55,684	85,000	50,000
Electric, Water, Sewer, Trash	63,078	76,625	75,000	34,701	80,000	88,000
Bulk Water Purchase	1,776,038	1,419,949	500,000	264,437	1,606,409	1,417,248
Telephones	4,704	8,820	6,500	3,042	6,500	6,500
Non-Professional Services	15,821	16,849	20,000	14,072	10,000	10,000
Maintenance	23,651	24,277	30,000	10,039	35,000	75,000
Vehicle Maintenance	507	4	500	-	500	500
Equipment Leases & Rents	-	19,481	6,000	7,710	15,000	2,000
Employee Training and Memberships	318	168	1,500	177	1,000	1,500
Bank Service Fees	352	599	500	-	500	500
Insurance	11,307	21,888	30,000	14,227	38,000	42,000
Total Contracts & Services	1,959,555	1,705,557	755,000	410,406	1,887,909	1,703,248
Commodities (non-capital)						
Postage and Copier	8,246	9,694	9,000	5,885	10,000	10,000
Computer Equipment & Related Impr	-	1,831	2,000	-	-	2,000
Computer Software	-	-	-	2,592	2,600	10,000
CAP Water Expense	-	44,196	265,000	214,954	245,000	250,000
CAP Water Agreement	-	157,712	-	-	-	-
Supplies, Repair and Maintenance	-	56,775	30,000	17,933	30,000	30,000
Supplies	94,299	59,672	25,000	20,337	25,000	25,000
Chemical Supplies	2,207	2,666	2,500	1,786	3,000	4,000
Transportation - Mileage Reimbursement	-	-	-	-	-	1,000
Fuel & Oil	8,006	12,774	10,000	8,006	14,000	15,000
Subscriptions	1,649	-	-	4,238	7,000	-
Total Commodities	114,407	345,320	343,500	275,731	336,600	347,000

Annual Budget FY 2023-24

Desert Hills Water System

Desert Hills Water System	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital						
Improvements	-	310,077	225,000	55,287	200,000	630,000
Total Capital	-	310,077	225,000	55,287	200,000	630,000
Debt Service						
Principal Payments	520,266	891,867	1,587,900	-	751,498	770,310
Interest	228,540	116,971	264,100	50,151	100,303	82,254
Total Debt Service	748,806	1,008,838	1,852,000	50,151	851,801	852,564
Total Expenditures	3,418,415	4,001,450	3,863,100	1,158,095	3,937,916	4,207,162
Other Financing Sources (Uses)						
Transfer In from General Fund	-	157,712	382,800	-	533,175	-
Transfer In from Cave Creek Water	145,330	-	-	-	-	-
Unrestricted Fund Balance	-	-	-	-	-	-
Contingency Reserve	-	-	-	-	-	(251,338)
Total Other Financing Sources (Uses)	145,330	157,712	382,800	-	533,175	(251,338)
Change in Net Position	58,827	(666,193)	-	726,867	556,061	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Personnel	595,647	631,658	687,600	366,520	661,606	674,350
Contracts & Services	1,959,555	1,705,557	755,000	410,406	1,887,909	1,703,248
Commodities	114,407	345,320	343,500	275,731	336,600	347,000
Operating Expense Total	2,669,609	2,682,535	1,786,100	1,052,657	2,886,115	2,724,598
Capital	-	310,077	225,000	55,287	200,000	630,000
Debt Service	748,806	1,008,838	1,852,000	50,151	851,801	852,564
Department Total	3,418,415	4,001,450	3,863,100	1,158,095	3,937,916	4,207,162

Capital Expenditures by Project	2023-24 Proposed Budget
Annual Pipeline Improvement Program	150,000.00
Integrated Utility Master Plan	25,000.00
Steel Storage Tank Reconditioning	380,000.00
Service Line Replacement Program	75,000.00
Total Capital	630,000.00

Authorized Positions	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
Utility Director	0.39	0.40	0.40	0.25	0.25
Civil Engineer/Project Manager	-	-	-	-	0.20
Management Analyst	-	0.10	0.20	-	-
Utility Technical Assistant	-	-	-	-	-
Utility Assistant and Compliance Coord.	0.35	0.25	0.30	0.40	0.40
Utility Maintenance Supervisor	-	-	0.40	0.25	0.25
Utility Mechanic	0.65	0.30	0.40	0.25	0.50
Water Quality & Maintenance Tech	-	0.30	0.40	0.25	-
Water Treatment Supervisor	0.25	0.40	0.05	0.25	0.10
Water Treatment Operator III	-	-	0.15	0.25	-
Water Plant Operator	-	-	-	-	-
Utility Field Operations Supervisor	0.50	0.45	0.45	0.45	0.50
Lead Utility Worker	-	0.45	0.45	0.50	0.50
Utility Billing Specialist Lead	-	-	-	0.50	0.50
Utility Billing Specialist	-	-	-	0.50	0.50
Utility Worker II	-	-	0.45	0.75	0.50
Utility Worker	1.55	1.35	0.90	1.00	1.00
Accountant I	-	-	-	-	0.10
Total Positions	3.69	4.00	4.55	5.60	5.30

DESERT HILLS WATER SYSTEM FUND SUMMARY						
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Operating Revenue by Type						
Local Fees	\$ 3,327,676	\$ 3,195,124	\$ 3,480,300	\$ 1,884,539	\$ 3,960,802	\$ 4,458,500
Miscellaneous	2,791	(2,732)	-	423	-	-
Total Operating Revenue	\$ 3,330,467	\$ 3,192,392	\$ 3,480,300	\$ 1,884,962	\$ 3,960,802	\$ 4,458,500
Operating Expenditures by Type						
Personnel	\$ 595,647	\$ 631,658	\$ 687,600	\$ 366,520	\$ 661,606	\$ 674,350
Services	1,959,555	1,705,557	755,000	410,406	1,887,909	1,703,248
Commodities	114,407	345,320	343,500	275,731	336,600	347,000
Debt Service	748,806	1,008,838	1,852,000	50,151	851,801	852,564
Total Operating Expenditures	\$ 3,418,415	\$ 3,691,373	\$ 3,638,100	\$ 1,102,808	\$ 3,737,916	\$ 3,577,162
Net Operations	\$ (87,948)	\$ (498,981)	\$ (157,800)	\$ 782,154	\$ 222,886	\$ 881,338
One-time sources (uses)						
Transfers In	\$ 145,330	\$ 157,712	\$ 382,800	\$ -	\$ 533,175	\$ -
Miscellaneous One Time	1,445	(14,861)	-	-	-	-
Interest Income	-	14	-	-	-	-
Contingency Reserve	-	-	-	-	-	(251,338)
Capital Expenditures	-	(310,077)	(225,000)	(55,287)	(200,000)	(630,000)
Net One-time	\$ 146,775	\$ (167,212)	\$ 157,800	\$ (55,287)	\$ 333,175	\$ (881,338)
Ending Balance						
Net Result	\$ 58,827	\$ (666,193)			\$ 556,061	\$ -
Fund Balance - Beginning	\$ 517,896	\$ 576,723			\$ (89,470)	\$ 466,591
Fund Balance - Ending	\$ 576,723	\$ (89,470)			\$ 466,591	\$ 466,591
WIFA reserve requirement	\$ 665,657				\$ 466,591	\$ 466,591
Contingency Reserve Policy	\$ -	\$ -				
Unassigned Fund Balance	\$ (88,934)	\$ (89,470)			\$ -	\$ -

2023 WIFA Loan Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Revenues						
WIFA Loan Proceeds	-	-	4,220,200	-	-	13,190,000
Total Revenues	-	-	4,220,200	-	-	13,190,000
Expenditures						
Improvements	-	-	4,220,200	-	-	13,190,000
Total Capital	-	-	4,220,200	-	-	13,190,000
Total Expenditures	-	-	4,220,200	-	-	13,190,000
Change in Net Position	-	-	-	-	-	-

Expenditures by Use	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actuals of 1/31/2023	2022-23 Estimated	2023-24 Proposed Budget
Capital Total	-	-	4,220,200	-	-	13,190,000
Department Total	-	-	4,220,200	-	-	13,190,000

DEBT OVERVIEW

Debt guidelines, debt capacity, water and wastewater loan information, loan principal amounts and annual debt service schedule.

DEBT OBLIGATIONS

Debt Guidelines

The objective of the Town of Cave Creek's debt management is to maintain the Town's ability to incur present and future debt at the most beneficial interest rates for financing the adopted Capital Improvement Plan without adversely affecting the Town's ability to pay for essential Town services.

The Town's debt management policies will be followed when considering or issuing new debt. Analysis of every new debt issuance will be performed to ensure adequate debt capacity, as well as the Town's ability to repay the debt. Long-term debt will not be issued to finance current operations.

The Town has no immediate plans to issue General Obligation (GO) Bonds. While the Town utilizes pay-as-you-go for financing a portion of the Capital Improvement Plan projects, pledged-revenue and excise tax debt has been issued in prior years for utility projects.

Debt Capacity Analysis - Arizona Constitutional Limit

Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, artificial light, sewers, for the acquisition and development of land for open space preserves, parks, playgrounds, and recreational facilities, public safety, law enforcement, fire and emergency service facilities and streets and transportation facilities purposes may not exceed 20% of a municipality's net assessed full cash value, nor may outstanding general obligation bonded debt for all other purposes exceed 6% of a municipality's net assessed full cash value. The Town of Cave Creek has no outstanding general obligation debt at this time.

The Town of Cave Creek's net assessed full cash value for FY 2023 - 2024 is \$274,005,421.

20% Debt Margin Limit:	\$	54,801,084
Bonded Debt Outstanding:		-
Unused 20% Limitation Borrowing Capacity:	\$	54,801,084
6% Debt Margin Limit:	\$	16,440,325
Bonded Debt Outstanding:		-
Unused 6% Limitation Borrowing Capacity:	\$	16,440,325

Water and Wastewater Loans

The Water Infrastructure Finance Authority of Arizona (WIFA) is an independent agency of the State of Arizona authorized to finance the construction, rehabilitation, and improvement of drinking water, wastewater, wastewater reclamation, and other water quality projects. Generally, WIFA offers borrowers below-market interest rates on loans for up to 100% of eligible project costs. The Town has five outstanding WIFA loans.

- 1) An excise tax revenue loan was approved in 2007 with a maximum principal of \$20.1 million. In 2013 for loan covenant purposes, the loan balance was split into two loans, 2007A and 2007B. The 2007A portion is secured by the net revenue of the Cave Creek water system was issued to finance the purchase of a local water company.
- 2) An excise tax revenue loan was approved in 2007 with a maximum principal of \$20.1 million. In 2013 for loan covenant purposes, the loan balance was split into two loans, 2007A and 2007B. The 2007B portion is secured by excise tax and State shared revenues of the Town. The loan was issued to finance the purchase of a local water company.
- 3) A water system revenue loan was approved in 2007 with a maximum principal of \$6.6 million. The debt is secured by net revenue of the Desert Hills water system. The loan was issued to acquire a local water company and finance improvements to the water system infrastructure acquired.

4) A water system revenue loan was approved in 2008 with a maximum principal of \$5.5 million. The debt is secured by net revenue of the Cave Creek water system. The loan was issued to finance water infrastructure construction projects.

5) A water system revenue loan was approved in 2011 with a maximum principal of \$1.4 million. The debt is secured by net revenue of the Cave Creek water system. The loan was issued to finance water line improvements.

On March 25, 2021, the Town issued its Excise Tax Revenue Refunding Obligations, Series 2021, for the continuous improvement of wastewater plan expansion and water infrastructure. The private placement refunding paid off the previous Water Infrastructure Finance Authority of Arizona (WIFA) loans. The previous WIFA loans were approved in 2007 and 2008 with a maximum principal of \$6.5 million and \$5.5 million, respectively. The debt is secured by excise tax revenues of the Town and net revenues of the Desert Hills water system. The refunding was issued through US Bank for a total of \$5,426,000 with an interest rate of 1.18%.

On August 1, 2021, the Town issued its Excise Tax Revenue Refunding Obligations, Series 2021B for the continuous improvement of the wastewater plant. The private placement refunding paid off a previous Water Infrastructure Finance Authority of Arizona (WIFA) loan. The previous WIFA loan was approved in 2009 with a maximum principal of \$23 million. The debt is secured by excise tax revenues of the Town. The refunding was issued through US Bank for a total of \$10,638,300 with an interest rate of 1.25%.

The following tables summarize the Town's WIFA loans payable:

WIFA Loan Descriptions	Interest Rate	Original Principal Amount	Maturity	Outstanding Principal June 30, 2024	Due with One Year
2007A (CC Water Company)	3.604%	\$514,285 - \$844,258	07/01/2013-2027	\$ 3,204,871	\$ 759,181
2007B (CC Water Company)	3.604%	\$389,470 - \$639,359	07/01/2013-2027	\$ 2,427,058	\$ 574,930
2007 (DH Water Company)	3.519%	\$233,634 - \$450,730	07/01/2013-2027	\$ 1,713,055	\$ 406,309
2008 (CC Improvements)	3.038%	\$203,896 - \$360,048	07/01/2013-2028	\$ 1,697,168	\$ 319,427
2011 (CC Line Upgrade)	2.625%	\$34,729 - \$88,545	07/01/2013-2030	\$ 583,088	\$ 76,965
Total				\$ 9,625,240	\$ 2,136,812

The following tables summarize the Private Placement Refunding Obligations:

Description	Interest Rate	Original Principal Amount	Maturity	Outstanding Principal June 30, 2024	Due with One Year
Private Placement Excise Tax Refunding Obligations, Series 2021					
Wastewater Refunding	1.18%	\$324,000 - \$486,000	07/01/2021-2026	\$ 1,440,000	\$ 474,000
Desert Hills Water Refunding	1.18%	\$154,000 - \$381,000	07/01/2021-2028	\$ 1,862,000	\$ 364,000
Private Placement Excise Tax Refunding Obligations, Series 2021B					
Wastewater Refunding	1.25%	1,385,700 - \$1,286,200	07/01/2022-2029	\$ 8,061,700	\$ 1,302,200
Total				\$ 11,363,700	\$ 2,140,200

ANNUAL DEBT SERVICE									
	Wastewater		Cave Creek Water Fund				Desert Hills Water Fund		Total Debt Service
	Series 2021 Private Placement Excise Tax Refunding	Series 2021B Private Placement Excise Tax Refunding	2007A WIFA Loan CC Water Company	2007B WIFA Loan	2008 WIFA Loan CC Improvements	2011 WIFA Loan CC Line Upgrade	2007 WIFA Loan DH Water Company	Series 2021 Private Placement Excise Tax Refunding	
FY 2023-24	490,992	1,402,972	874,684	662,401	370,986	92,271	466,591	385,972	4,746,869
FY 2024-25	491,400	1,402,994	874,684	662,401	370,987	92,271	466,591	385,676	4,747,004
FY 2025-26	491,736	1,403,012	874,685	662,401	370,987	92,271	466,591	385,334	4,747,017
FY 2026-27		1,403,025	874,686	662,401	370,986	92,271	466,592	385,944	4,255,905
FY 2027-28		1,403,028			370,986	92,272		385,496	2,251,782
FY 2028-29		1,403,022				92,271			1,495,293
FY 2029-30						92,271			92,271
Total	1,474,128	8,418,053	3,498,739	2,649,604	1,854,932	645,898	1,866,365	1,928,422	

PERSONNEL SCHEDULE

The Personnel Schedule identifies all positions at the Town of Cave Creek.

Annual Budget FY 2023-24

Personnel Schedule

PERSONNEL SCHEDULE				
Department/Position	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Council				
Mayor	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00
Council Members	5.00	5.00	5.00	5.00
Total	7.00	7.00	7.00	7.00
Town Manager's Office				
Town Manager	1.00	1.00	1.00	1.00
Digital Communications Specialist	0.40	0.40	0.40	-
HR/Compliance Specialist	0.40	0.40	0.40	-
Management Analyst	0.05	0.05	0.00	-
Total	1.85	1.85	1.80	1.00
Town Clerk				
Deputy Town Manager/Town Clerk	-	-	-	1.00
Town Clerk	1.00	1.00	1.00	-
Deputy Town Clerk	-	-	-	-
Deputy Town Clerk/HR Specialist	-	-	-	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00
HR/Compliance Specialist	0.60	0.60	0.60	-
Digital Communications Specialist	0.60	0.60	0.60	1.00
Administrative Assistant	-	-	-	1.00
Receptionist	1.00	1.00	1.00	-
Total	4.20	4.20	4.20	5.00
Development Services				
Development Services Director	-	-	-	1.00
Planning Director	1.00	1.00	1.00	-
Planner and Trails Coordinator	1.00	1.00	1.00	1.00
Planner	-	-	-	1.00
Assistant Planner	1.00	1.00	1.00	-
Associate Planner	0.50	1.00	1.00	1.00
Planner Trainee	0.50	0.50	0.50	0.50
Building and Fire Official	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Facility Worker I	1.00	1.00	1.00	1.00
Facility Worker II	1.00	1.00	1.00	1.00
Total	10.00	10.50	10.50	10.50
Public Safety				
Law Enforcement				
Town Marshal	1.00	1.00	1.00	1.00
Special Events Coordinator	0.40	-	-	-
Total	1.40	1.00	1.00	1.00
Fire and Emergency Medical Protection				
Community Risk Reduction Director	-	1.00	1.00	1.00
Total	0.00	1.00	1.00	1.00

Annual Budget FY 2023-24

Personnel Schedule

PERSONNEL SCHEDULE				
Department/Position	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Finance				
Finance Director	1.00	1.00	1.00	1.00
Accounting Manager	-	1.00	1.00	1.00
Special Projects Manager	-	-	1.00	1.00
Senior Accountant	1.00	-	-	-
Accountant I	-	-	1.00	0.70
Accounting Specialist	1.00	1.00	-	-
Total	3.00	3.00	4.00	3.70
Public Works				
Town Engineer	1.00	1.00	1.00	1.00
Civil Engineer/Project Manager	-	-	-	0.20
Utility Assistant and Compliance Coordinator	-	0.20	0.20	0.10
Engineer Assistant	-	-	-	-
Administrative Assistant	-	-	-	-
Management Analyst	0.45	0.45	0.40	-
Public Works Deputy Director	-	-	-	1.00
Public Works Supervisor	1.00	1.00	1.00	-
Public Works Worker I	3.00	3.00	3.00	3.00
Public Works Worker II	2.00	2.00	2.00	2.00
Total	7.45	7.65	7.60	7.30
Utilities				
Accountant I	-	-	-	0.30
Civil Engineer/Project Manager	-	-	-	0.80
Lead Utility Worker	1.00	1.00	1.00	1.00
Lead Water Plant Operator	1.00	-	-	-
Management Analyst	0.50	0.50	0.50	-
Plant Operator	0.30	-	-	-
Plant Operator Supervisor	1.00	-	-	-
Utility Assistant and Compliance Coord.	0.80	0.80	0.90	0.90
Utility Billing Specialist	1.00	1.00	1.00	1.00
Utility Billing Specialist Lead	1.00	1.00	1.00	1.00
Utility Director	1.00	1.00	1.00	1.00
Utility Field Operations Supervisor	1.95	1.00	1.00	1.00
Utility Maintenance Supervisor	-	1.00	1.00	1.00
Utility Mechanic	1.00	1.00	1.00	2.00
Utility Worker	3.00	2.00	2.00	2.00
Utility Worker II	-	1.00	1.25	1.00
Wastewater Operator I	-	1.00	0.75	1.00
Wastewater Operator III	-	1.00	1.25	1.00
Wastewater Supervisor	1.00	1.00	1.00	1.00
Water Plant Operator	3.00	-	-	-
Water Quality and Maintenance Tech	0.75	1.00	1.00	-
Water Treatment Operator III	-	3.00	2.75	3.00
Water Treatment Supervisor	1.00	1.00	1.00	1.00
Total	19.30	19.30	19.40	20.00
Grand Total	54.20	55.50	56.50	56.50

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan is a five-year plan to provide and maintain public facilities for the citizens and businesses of Cave Creek, balanced against the constraints of timing and available resources.

The Capital Improvement Plan is for Fiscal Year 2024 through Fiscal Year 2028.

Capital Improvement Plan Definition

As part of the Town’s strategic planning and strategic financial planning, the Town of Cave Creek has prepared a Capital Improvement Plan (CIP). The Capital Improvement Plan is a five-year plan to provide and maintain public facilities for the citizens and businesses of Cave Creek, balanced against the constraints of timing and available resources.

Capital Improvements are the projects that require the expenditure of public funds for the acquisition, construction or replacement of the infrastructure and vehicles necessary for communities. Planning for these expenditures also requires an estimation of full resources necessary to finance the projected expenditures. Capital planning is critical to continuation of essential public services, as well as being an important component of the Town’s future growth.

The creation and update of a multi-year capital plan allows for the community to plan for the current and long-term needs of the constituents. This plan is often integrated with the maintenance needs and funding sources that will provide for the delivery of necessary services to the Town. The CIP document includes a listing of proposed capital projects, estimated costs for completion of each project, the project timeline, and the impact on operating budgets for the next five years.

Capital projects differ from the operating budget of the Town, as they often represent large financial obligations that may span more than one year. The Capital Improvement Plan allows all projects to be considered at a single time to adequately plan the use of funding resources.

All potential funding resources are evaluated to measure the impact of capital spending on the Town’s overall financial position, and to ensure equity of funding for the CIP. Equity is achieved if the beneficiaries of a project or service pay for it. For example, general tax revenue and/or grants pay for projects that benefit the public as a whole.

The Capital Improvement Plan is prepared with the following elements:

1. Identification of needs and strategic plans, using input from Town citizens.
2. Determination of the nature of each project, whether it involves construction, replacement, maintenance, or repair.
3. Recognition of the revenue sources that will be utilized to fund the planned project.
4. Determining if the project requires debt issuance for realization of the project.
5. Identification of the need for policy updates or creation.

It is critical that the full cost of projects be developed as well as the timing and coordination of the project with other entities. The planning process that brings all the impacted parties into play will result in a program that can clearly detail not only the original construction or acquisition costs, but future year maintenance and operational costs, as well as budgetary savings, if any. With this information as a base, the future year plans can be evaluated based on more consistent and reliable information.

The Town of Cave Creek CIP

The philosophy of the Town of Cave Creek is that new projects should not be constructed if operating revenues are not available to cover the operating costs. Expenditures categorized as a CIP item typically involve financial commitments over one or more years, are infrequent in nature, and have a budget of at least \$50,000. Vehicles are also included in the CIP even though they may not exceed the \$50,000 threshold to ensure they are captured and reviewed for possible replacement.

This plan for the Town of Cave Creek lists the projects scheduled for the upcoming five years and details the activities for the Town funds involved.

This CIP is prepared by Town staff. It is then submitted to the Town Council for modification and approval and will then be utilized by staff for the long-range planning and budget needs of the Town.

CIP Relationship to the Annual Budget

The first year of the CIP is called the *major capital budget* and is incorporated into the annual budget. Subsequent years of the CIP are approved on a planning basis only and require appropriation authority in each of the future fiscal years.

The *capital* and *operating* budgets for the Town have a direct relationship. The major capital programs for the current fiscal year are represented in the capital portion of the annual budget. The capital budget appropriations lapse at the end of the fiscal year, but the CIP project is re-budgeted until the project is complete and capitalized. As CIP projects are completed, costs for the operations and maintenance (O&M) of the new capital project are included in the operating budget.

Process

Funding Priority – Reinvestment for the replacement, maintenance or increased efficiency of existing systems will take priority over the expansion of existing systems or the provision of new facilities and services. All projects submitted for the 2024-2028 CIP have been prepared and ranked for priority by the department directors and presented as part of this document to the Council. Priority rankings include:

1. Urgent - Safety or legal issue.
2. Maintain Capability - Needed to maintain infrastructure at current capacity.
3. Economic Efficiency - Projects with acceptable payback.
4. Enhancements - Community enhancements and increased capability.
5. Future Consideration - Place holder for planning.

This rating system is assigned by staff and is not necessarily reflective of overall priorities and sequencing of projects approved by the Town Council. The rating is provided to allow a quick reference categorizing the general need for the project.

Town of Cave Creek, Arizona

Capital Improvement Plan

FY 24 thru FY 28

EXPENDITURES AND SOURCES SUMMARY

<u>Department</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
01 Fire & Emergency Services	2,785,000	250,000				3,035,000
01 Fleet Management	340,000	685,000	700,000	300,000	410,000	2,435,000
01 Public Works - Streets	2,426,600	3,906,350	1,560,000	1,600,000	1,600,000	11,092,950
01 Rodeo Grounds	350,000	380,000				730,000
01 Trails	475,000	120,000	125,000			720,000
40 Wastewater Fund	895,000	525,000	675,000	625,000	1,675,000	4,395,000
50 Cave Creek Water	19,814,777	1,490,000	850,000	1,950,000	7,410,000	31,514,777
55 Desert Hills Water	630,000	765,000	2,085,000	695,000	400,000	4,575,000
EXPENDITURE TOTAL	27,716,377	8,121,350	5,995,000	5,170,000	11,495,000	58,497,727

<u>Source</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
Cave Creek Water Fund	1,675,000	1,490,000	850,000	1,950,000	410,000	6,375,000
Desert Hills Water Fund	630,000	765,000	2,085,000	695,000	400,000	4,575,000
General Fund	5,605,600	3,956,350	1,985,000	1,500,000	1,610,000	14,656,950
Grants - AZ State Park	70,000					70,000
Grants - CDS - Senator Kelly	2,500,000					2,500,000
Grants - FCDMC		910,000				910,000
Grants - Other	105,000					105,000
Grants - SLFRF	1,949,777					1,949,777
Grants - WaterSmart	500,000					500,000
HURF Fund	596,000	475,000	400,000	400,000	400,000	2,271,000
Wastewater Fund	895,000	525,000	675,000	625,000	1,675,000	4,395,000
WIFA Bonding	13,190,000				7,000,000	20,190,000
SOURCE TOTAL	27,716,377	8,121,350	5,995,000	5,170,000	11,495,000	58,497,727

Capital Improvement Plan

FY 24 thru FY 28

PROJECTS BY DEPARTMENT

<u>General Fund Department</u>	<u>Project #</u>	<u>Priority</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
<u>Fire & Emergency Services</u>								
Fire Station #1	23017201	1	2,585,000	250,000				2,835,000
Fire - Personal Protective Equipment	23017202	1	200,000					200,000
Fire & Emergency Services Total			<u>2,785,000</u>	<u>250,000</u>				<u>3,035,000</u>
<u>Fleet Management</u>								
Freightliner FL80 Water Truck	24012301	2		235,000				235,000
International 3-Ton Roll Off	24012302	1	215,000					215,000
Fire Tender Truck	24012303	2		450,000				450,000
F350 w/Service Body and Lift Gate	24012304	1	125,000					125,000
Bobcat T300 Skid-Steer	25012301	5			100,000			100,000
Ingersoll-Rand Steel Drum Roller	25012302	4			50,000			50,000
Caterpillar Road Grader	25012303	5			550,000			550,000
Freightliner Dump Truck	26012301	5				225,000		225,000
Asphalt Patch Trailer	26012302	5				75,000		75,000
Backhoe	28012301	2					175,000	175,000
Water Truck	28012302	1					235,000	235,000
Fleet Management Total			<u>340,000</u>	<u>685,000</u>	<u>700,000</u>	<u>300,000</u>	<u>410,000</u>	<u>2,435,000</u>
<u>Public Works – Streets</u>								
Implement Pedestrian Safety Study Recommendations	23011602	1	100,000	100,000	100,000	100,000	100,000	500,000
Desert Awareness Park Galloway Wash	23201601	2		1,400,000				1,400,000
Hidden Valley/Skyline - Mill and Pave	24011602	1	159,500					159,500
40th Street and Galvin - Mill and Pave	24011603	1	208,000					208,000
48th Street - Mill and Pave	24011604	1	156,900					156,900
49th Street - Micro-Surface w/ Structural Repairs	24011605	1	54,200					54,200
Canyon Ridge Trail - Mill and Pave	24011606	1	208,000					208,000
50th Street – Mill and Pave	24011607	1	150,000					150,000
Arroyo Road – New Road Section	24011608	1	230,000					230,000
New Water Ranch Office - PW	24011609	1	100,000					100,000
Traffic Control Device(s) on Cave Creek Road	24011610	1	250,000					250,000
Cave Creek Road Median Enhancement	24011611	1	300,000	300,000				600,000
Tally Ho and Tandem - Drainage and Chip Seal	24011612	1	260,000					260,000
Highland Road - Edge Mill and Overlay	25011601	1	100,000					100,000
Rancho Mañana Blvd – Edge Mill and Overlay	25011602	1	150,000					150,000
Grapevine Road - Edge Mill and Overlay	25011603	2		201,000				201,000
Rifleman Road - Mill and Pave	25011604	2		123,150				123,150
Chuckwalla, Paloverde Pass, Red Dog – Edge Mill	25011605	2		124,750				124,750
Cave Creek Road South of Carefree Highway – Mill and Pave	25011606	2		134,150				134,150
32nd Street – Mill and Pave	25011607	2		475,000				475,000
Yucca Road – Micro-Surface w/Structural Repairs	25011608	2		75,000				75,000
58th St, 60th St, Azure Hills, Lone Mountain - Edge	25011609	2		267,800				267,800
School House Road - Micro-Surface	25011610	2		63,550				63,550
Rancho Mañana Roads - Edge Mill and Overlay	25011611	2		161,950				161,950
53rd Street - Barbie to Olesen – Pave Road	25011612	2		350,000				350,000
Military Road and Southern Bypass – New Road Connect	26011601	3				700,000		700,000
Pavement Management Plan Update	26011602	3			70,000			70,000
Butte Canyon Circle - Edge Mill and Overlay	26011603	3			35,000			35,000
72nd Street - Mill and Pave	26011604	3			257,000			257,000
Chip Seal Unpaved Roads	26011607	2		130,000				130,000
Canyon Springs and Desert Winds - Mill and Pave	27011601	3			190,000			190,000
Ridgeway Drive - Mill and Pave	27011602	3			218,000			218,000
Cave Creek Road - Mill and Pave	27011603	3			400,000			400,000
Continental Mountain and Echo Canyon - Mill and Pave	27011604	3			290,000			290,000
New Projects Identified in 2026 Pavement Mgmt Plan	27011605	3				800,000	1,500,000	2,300,000
Public Works - Streets Total			<u>2,426,600</u>	<u>3,906,350</u>	<u>1,560,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>11,092,950</u>

<u>General Fund Department</u>	<u>Project #</u>	<u>Priority</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
<u>Rodeo Grounds</u>								
Restrooms for Rodeo Grounds	23015201	1	350,000					350,000
Improvements to VIP Area	24015201	2		380,000				380,000
Rodeo Grounds Total			350,000	380,000				730,000
<u>Trails</u>								
Surrey Drive Pedestrian Crossing	24014501	1	105,000					105,000
Gateway Trailhead	24014502	2	170,000	120,000	125,000			415,000
Town Core Pathways	24014503	1	200,000					200,000
Trails Total			475,000	120,000	125,000			720,000
<u>Enterprise Funds</u>								
<u>40 Wastewater Fund</u>								
Manhole Rehabilitation Program	23402101	1	75,000	75,000	75,000	75,000	75,000	375,000
Collection System Repairs	23402102	1	200,000	200,000	200,000	200,000	200,000	1,000,000
Recharge Plan for WWTP Effluent	23402103	1	150,000					150,000
WWTP Headworks and Basin Repairs	23402104	1	50,000					50,000
Integrated Utility Master Plan	23402106	1	25,000				50,000	75,000
Connection of Dry Sewered Areas	24402101	1	100,000					100,000
WWTP Assessment and Improvements	24402102	1	75,000	50,000	50,000	50,000	50,000	275,000
Vehicle Replacement - WW Service Truck	24402103	1	70,000					70,000
New Water Ranch Office - WW	24402104	1	150,000					150,000
Reroute Stagecoach Lift Station Flows	25402101	2			250,000			250,000
Retrofit Existing Neighborhoods with Sewer Lines	25402103	4		100,000	100,000	100,000	100,000	400,000
Chuparosa Lift Station Repairs	25402104	2		100,000				100,000
Rancho Mañana Lift Station Replacement	27402101	5				150,000	1,200,000	1,350,000
Collection System Evaluation	27402102	4				50,000		50,000
40 Wastewater Fund Total			895,000	525,000	675,000	625,000	1,675,000	4,395,000
<u>50 Cave Creek Water</u>								
Phoenix Water Interconnect	23505001	1	17,639,777					17,639,777
Cave Creek Water Meter Replacement	23505002	1	1,100,000					1,100,000
8" Waterline - Continental Mountain Estates	23505004	1	450,000					450,000
CAP Booster Station Upgrades	23505005	2		400,000				400,000
Integrated Utility Master Plan	23505007	1	75,000				150,000	225,000
Rockaway Aeration and Chlorination System	24505001	2		400,000				400,000
Rehab 8" Waterline Across Cave Creek Wash	24505002	2		100,000	450,000			550,000
38th Street Booster Replacement	24505003	1	150,000					150,000
WTP Treatment Upgrade	24505004	1	100,000	250,000			7,000,000	7,350,000
New Neary Booster Pumps	24505005	2		150,000				150,000
New Water Ranch Office - Water	24505006	1	150,000					150,000
Vehicle Replacement - WTP Pickup Truck	25505001	2		40,000				40,000
Cloud Road 12" Waterline - Phase 1	25505003	3			250,000	1,800,000		2,050,000
Waterline Looping and Replacement Program	27505001	5	150,000	150,000	150,000	150,000	150,000	750,000
Vehicle Replacement Crane Truck	28505001	5					110,000	110,000
50 Cave Creek Water Total			19,814,777	1,490,000	850,000	1,950,000	7,410,000	31,514,777
<u>55 Desert Hills Water</u>								
Annual Pipeline Improvement Program	23555001	1	150,000	150,000	150,000	150,000	150,000	750,000
7th Street Booster Improvements	23555002	3			100,000			100,000
Integrated Utility Master Plan	23555003	1	25,000				50,000	75,000
Steel Storage Tank Reconditioning	24555001	1	380,000	390,000	260,000	420,000		1,450,000
Service Line Replacement Program	24555002	1	75,000	75,000	75,000	75,000	150,000	450,000
Well Head Arsenic Treatment	24555003	2		150,000	1,500,000			1,650,000
Water Meter Replacement Program	27555001	4				50,000	50,000	100,000
55 Desert Hills Water Total			630,000	765,000	2,085,000	695,000	400,000	4,575,000
GRAND TOTAL			27,716,377	8,121,350	5,995,000	5,170,000	11,495,000	58,497,727

Town of Cave Creek, Arizona

Capital Improvement Plan

FY 24 thru FY 28

PROJECTS BY FUNDING SOURCE

<u>Source</u>	<u>Project #</u>	<u>Priority</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
General Fund								
<u>01 Fire & Emergency Services</u>								
Fire Station #1	23017201	1	2,585,000	250,000				2,835,000
Fire - Personal Protective Equipment	23017202	1	200,000					200,000
<i>01 Fire & Emergency Services Total</i>			2,785,000	250,000				3,035,000
<u>01 Fleet Management</u>								
Freightliner FL80 Water Truck	24012301	2		235,000				235,000
International 3-Ton Roll Off	24012302	1	215,000					215,000
Fire Tender Truck	24012303	2		450,000				450,000
F350 w/Service Body and Lift Gate	24012304	1	125,000					125,000
Bobcat T300 Skid-Steer	25012301	5			100,000			100,000
Ingersoll-Rand Steel Drum Roller	25012302	4			50,000			50,000
Caterpillar Road Grader	25012303	5			550,000			550,000
Freightliner Dump Truck	26012301	5				225,000		225,000
Asphalt Patch Trailer	26012302	5				75,000		75,000
Backhoe	28012301	2					175,000	175,000
Water Truck	28012302	1					235,000	235,000
<i>01 Fleet Management Total</i>			340,000	685,000	700,000	300,000	410,000	2,435,000
<u>01 Public Works - Streets</u>								
Implement Pedestrian Safety Study Recommendations	23011602	1	100,000	100,000	100,000	100,000	100,000	500,000
Desert Awareness Park Galloway Wash	23201601	2		490,000				490,000
48th Street - Mill and Pave	24011604	1	156,900					156,900
49th Street - Micro-Surface w/ Structural Repairs	24011605	1	54,200					54,200
Canyon Ridge Trail - Mill and Pave	24011606	1	208,000					208,000
Arroyo Road – New Road Section	24011608	1	230,000					230,000
New Water Ranch Office - PW	24011609	1	100,000					100,000
Traffic Control Device(s) on Cave Creek Road	24011610	1	250,000					250,000
Cave Creek Road Median Enhancement	24011611	1	300,000	300,000				600,000
Tally Ho and Tandem - Drainage and Chip Seal	24011612	1	260,000					260,000
Highland Road - Edge Mill and Overlay	25011601	1	21,500					21,500
Rancho Mañana Blvd – Edge Mill and Overlay	25011602	1	150,000					150,000
Grapevine Road - Edge Mill and Overlay	25011603	2		201,000				201,000
Rifleman Road - Mill and Pave	25011604	2		123,150				123,150
Chuckwalla, Paloverde Pass, Red Dog – Edge Mill	25011605	2		124,750				124,750
Cave Creek Road South of Carefree Highway-Mill & Pave	25011606	2		134,150				134,150
Yucca Road – Micro-Surface w/ Structural Repairs	25011608	2		75,000				75,000
58th St, 60th St, Azure Hills, Lone Mountain-Edge	25011609	2		267,800				267,800
School House Road - Micro-Surface	25011610	2		63,550				63,550
Rancho Mañana Roads - Edge Mill and Overlay	25011611	2		161,950				161,950
53rd Street - Barbie to Olesen – Pave Road	25011612	2		350,000				350,000
Military Road and Southern Bypass – New Road Connect	26011601	3				700,000		700,000
Pavement Management Plan Update	26011602	3			70,000			70,000
Butte Canyon Circle - Edge Mill and Overlay	26011603	3			35,000			35,000
72nd Street - Mill and Pave	26011604	3			257,000			257,000
Chip Seal Unpaved Roads	26011607	2		130,000				250,000
Canyon Springs and Desert Winds - Mill and Pave	27011601	3			190,000			190,000
Ridgeway Drive - Mill and Pave	27011602	3			218,000			218,000
Continental Mountain and Echo Canyon - Mill and Pave	27011604	3			290,000			290,000
New Projects Identified in 2026 Pavement Mgmt Plan	27011605	3				400,000	1,100,000	1,500,000
<i>01 Public Works - Streets Total</i>			1,830,600	2,521,350	1,160,000	1,200,000	1,200,000	7,911,950
<u>01 Rodeo Grounds</u>								
Restrooms for Rodeo Grounds	23015201	1	350,000					350,000
Improvements to VIP Area	24015201	2		380,000				380,000
<i>01 Rodeo Grounds Total</i>			350,000	380,000				730,000
<u>01 Trails</u>								
Gateway Trailhead	24014502	2	100,000	120,000	125,000			345,000
Town Core Pathways	24014503	1	200,000					200,000
<i>01 Trails Total</i>			300,000	120,000	125,000			545,000
General Fund Total			5,605,600	3,956,350	1,985,000	1,500,000	1,610,000	14,656,950

<u>Source</u>	<u>Project #</u>	<u>Priority</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
Grants - AZ State Park								
<u>01 Trails</u>								
Gateway Trailhead	24014502	2	70,000					70,000
01 Trails Total			70,000					70,000
Grants - AZ State Park Total			70,000					70,000
Grants - CDS - Senator Kelly								
<u>50 Cave Creek Water</u>								
Phoenix Water Interconnect	23505001	1	2,500,000					2,500,000
50 Cave Creek Water Total			2,500,000					2,500,000
Grants - CDS - Senator Kelly Total			2,500,000					2,500,000
Grants - FCDMC								
<u>01 Public Works - Streets</u>								
Desert Awareness Park Galloway Wash	23201601	2		910,000				910,000
01 Public Works - Streets Total				910,000				910,000
Grants - FCDMC Total				910,000				910,000
Grants - Other								
<u>01 Trails</u>								
Surrey Drive Pedestrian Crossing	24014501	1	105,000					105,000
01 Trails Total			105,000					105,000
Grants - Other Total			105,000					105,000
Grants - SLFRF								
<u>50 Cave Creek Water</u>								
Phoenix Water Interconnect	23505001	1	1,949,777					1,949,777
50 Cave Creek Water Total			1,949,777					1,949,777
Grants - SLFRF Total			1,949,777					1,949,777
Grants - WaterSmart								
<u>50 Cave Creek Water</u>								
Cave Creek Water Meter Replacement	23505002	1	500,000					500,000
50 Cave Creek Water Total			500,000					500,000
Grants - WaterSmart Total			500,000					500,000
WIFA Bonding								
<u>50 Cave Creek Water</u>								
Phoenix Water Interconnect	23505001	1	13,190,000					13,190,000
WTP Treatment Upgrade	24505004	1				7,000,000		7,000,000
50 Cave Creek Water Total			13,190,000			7,000,000		20,190,000
WIFA Bonding Total			13,190,000			7,000,000		20,190,000
HURF Fund								
<u>01 Public Works - Streets</u>								
Hidden Valley/Skyline - Mill and Pave	24011602	1	159,500					159,500
40th Street and Galvin - Mill and Pave	24011603	1	208,000					208,000
50th Street - Mill and Pave	24011607	1	150,000					150,000
Highland Road- Edge Mill and Overlay	25011601	1	78,500					78,500
32nd Street - Mill and Pave	25011607	2		475,000				475,000
Cave Creek Road - Mill and Pave	27011603	3			400,000			400,000
New Projects Identified in 2026 Pavement Mgmt Plan	27011605	3				400,000	400,000	800,000
01 Public Works - Streets Total			596,000	475,000	400,000	400,000	400,000	2,271,000
HURF Fund Total			596,000	475,000	400,000	400,000	400,000	2,271,000

<u>Source</u>	<u>Project #</u>	<u>Priority</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>Total</u>
Wastewater Fund								
<u>40 Wastewater Fund</u>								
Manhole Rehabilitation Program	23402101	1	75,000	75,000	75,000	75,000	75,000	375,000
Collection System Repairs	23402102	1	200,000	200,000	200,000	200,000	200,000	1,000,000
Recharge Plan for WWTP Effluent	23402103	1	150,000					150,000
WWTP Headworks and Basin Repairs	23402104	1	50,000					50,000
Integrated Utility Master Plan	23402106	1	25,000				50,000	75,000
Connection of Dry Sewered Areas	24402101	1	100,000					100,000
WWTP Assessment and Improvements	24402102	1	75,000	50,000	50,000	50,000	50,000	275,000
Vehicle Replacement - WW Service Truck	24402103	1	70,000					70,000
New Water Ranch Office - WW	24402104	1	150,000					150,000
Reroute Stagecoach Lift Station Flows	25402101	2			250,000			250,000
Retrofit Existing Neighborhoods with Sewer Lines	25402103	4		100,000	100,000	100,000	100,000	400,000
Chuparosa Lift Station Repairs	25402104	2		100,000				100,000
Rancho Mañana Lift Station Replacement	27402101	5				150,000	1,200,000	1,350,000
Collection System Evaluation	27402102	4				50,000		50,000
<i>40 Wastewater Fund Total</i>			<u>895,000</u>	<u>525,000</u>	<u>675,000</u>	<u>625,000</u>	<u>1,675,000</u>	<u>4,395,000</u>
Wastewater Fund Total			<u>895,000</u>	<u>525,000</u>	<u>675,000</u>	<u>625,000</u>	<u>1,675,000</u>	<u>4,395,000</u>
Cave Creek Water Fund								
<u>50 Cave Creek Water</u>								
Cave Creek Water Meter Replacement	23505002	1	600,000					600,000
8" Waterline - Continental Mountain Estates	23505004	1	450,000					450,000
CAP Booster Station Upgrades	23505005	2		400,000				400,000
Integrated Utility Master Plan	23505007	1	75,000				150,000	225,000
Rockaway Aeration & Chlorination System	24505001	2		400,000				400,000
Rehab 8" Waterline Across Cave Creek Wash	24505002	2		100,000	450,000			550,000
38th Street Booster Replacement	24505003	1	150,000					150,000
WTP Treatment Upgrade	24505004	1	100,000	250,000				350,000
New Neary Booster Pumps	24505005	2		150,000				150,000
New Water Ranch Office - Water	24505006	1	150,000					150,000
Vehicle Replacement - WTP Pickup Truck	25505001	2		40,000				40,000
Cloud Road 12" Waterline - Phase 1	25505003	3			250,000	1,800,000		2,050,000
Waterline Looping and Replacement Program	27505001	5	150,000	150,000	150,000	150,000	150,000	750,000
Vehicle Replacement Crane Truck	28505001	5					110,000	110,000
<i>50 Cave Creek Water Total</i>			<u>1,675,000</u>	<u>1,490,000</u>	<u>850,000</u>	<u>1,950,000</u>	<u>410,000</u>	<u>6,375,000</u>
Cave Creek Water Fund Total			<u>1,675,000</u>	<u>1,490,000</u>	<u>850,000</u>	<u>1,950,000</u>	<u>410,000</u>	<u>6,375,000</u>
Desert Hills Water Fund								
<u>55 Desert Hills Water</u>								
Annual Pipeline Improvement Program	23555001	1	150,000	150,000	150,000	150,000	150,000	750,000
7th Street Booster Improvements	23555002	3			100,000			100,000
Integrated Utility Master Plan	23555003	1	25,000				50,000	75,000
Steel Storage Tank Reconditioning	24555001	1	380,000	390,000	260,000	420,000		1,450,000
Service Line Replacement Program	24555002	1	75,000	75,000	75,000	75,000	150,000	450,000
Well Head Arsenic Treatment	24555003	2		150,000	1,500,000			1,650,000
Water Meter Replacement Program	27555001	4				50,000	50,000	100,000
<i>55 Desert Hills Water Total</i>			<u>630,000</u>	<u>765,000</u>	<u>2,085,000</u>	<u>695,000</u>	<u>400,000</u>	<u>4,575,000</u>
Desert Hills Water Fund Total			<u>630,000</u>	<u>765,000</u>	<u>2,085,000</u>	<u>695,000</u>	<u>400,000</u>	<u>4,575,000</u>
GRAND TOTAL			<u>27,716,377</u>	<u>8,121,350</u>	<u>5,995,000</u>	<u>5,170,000</u>	<u>11,495,000</u>	<u>58,497,727</u>

GENERAL GOVERNMENTAL PROJECTS

FIRE & EMERGENCY SERVICES



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Fire & Emergency Services

Contact Risk Reduction Director

Useful Life 20 years Improvement

Category Buildings

Priority 1 Urgent

Project # 23017201
Project Name Fire Station #1

Total Project Cost: \$2,835,000

Description

This is to provide fire and emergency protection for the Town of Cave Creek. This specific capital project is designed to meet the needs of establishing a proper permanent fire station facility within the Town of Cave Creek. The on-going operating costs associated with this project are already existing within the Town's Operating budgets.

Justification

This capital budget item is established to continue supporting the establishment of an "All Hazards" community fire and emergency response system. The Capital Funding identified will be used to upgrade and remodel the Town's permanent fire station facility to meet current design and safety needs. A contract is in place with an architect to perform the initial design and feasibility activities, with some of those funds being expended in the current fiscal year.

The remainder of the initially identified capital funding for design and construction has been re-budgeted into FY 2024. A preliminary estimate of additional funding needed for the expected increased construction costs has been added for FY 2024. This is due to the current economic environment and supply challenges encountered since the initial estimates were first established. More detailed cost and timeline estimates will be available once the construction bidding process is completed near the end of FY 2023 and if needed this can possibly become a phased project by separating the living quarters remodel from the new apparatus bays.

Town Strategic Plan Goals Addressed

This project will meet the Town Council's Strategic Plan Goal to provide a Town funded, within jurisdictional limits, Fire and EMS services by FY 2025.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design		150,000				150,000
Construction/Maintenance	2,335,000					2,335,000
Other	250,000	100,000				350,000
Total	2,585,000	250,000				2,835,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	2,585,000	250,000				2,835,000
Total	2,585,000	250,000				2,835,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Fire & Emergency Services

Project # 23017202

Contact Risk Reduction Director

Project Name Fire - Personal Protective Equipment

Useful Life 10-year Equipment

Category Equipment: Miscellaneous

Priority 1 Urgent

Total Project Cost: \$200,000

Description

This is to provide ongoing emergency fire / medical protection for the Town of Cave Creek, which began in FY 2021. This budget request is to address the possible future furnishings of the station and emergency equipment needed for the new engine and the water tender.

Justification

The establishment of this program will enable the Town to continue supporting the development of an "All Hazards" community response capability, that can become a member of the Regional Automatic Aid System. The Capital Funding identified will be used to finish obtaining and purchasing the needed emergency equipment for the vehicles and fire station upgrades that were initially approved in the 2022 Capital Budget. This can include, but is not limited to, the final acquisition and/or replacement of specialty fire equipment needed to include hose, air packs, personal protective equipment (PPE) for the firefighter positions, along with needed EMS monitors and equipment. Additionally, the identified carry over funding will be used to complete the purchase of any outstanding station interior upgrades or appliances resulting from the remodel.

Town Strategic Plan Goals Addressed

This project would meet the Town Council's Strategic Plan Goal to provide Town-funded, within jurisdictional limits, Fire and EMS.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	<u>200,000</u>					<u>200,000</u>
Total	<u>200,000</u>					<u>200,000</u>

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	<u>200,000</u>					<u>200,000</u>
Total	<u>200,000</u>					<u>200,000</u>

FLEET MANAGEMENT



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Fleet Management

Contact Town Clerk

Useful Life 10 years Equipment

Category Vehicles

Priority 1 Urgent

Project # 24012302
Project Name International 3-Ton Roll Off

Total Project Cost: \$215,000

Description

This budget request is for the purchase of a new roll off truck to replace the 2009 International 4400 3-ton roll-off truck.

Justification

The 2009 International 4400 3-ton roll-off truck has cost the Town over \$7,800.00 in repairs and maintenance over the past three years and is past its useful life cycle. The Town is requesting the allocation of \$215,000 for the purchase of a new roll off truck.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	215,000					215,000
Total	215,000					215,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	215,000					215,000
Total	215,000					215,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Fleet Management

Contact Town Clerk

Useful Life 10 years Equipment

Category Vehicles

Priority 1 Urgent

Project # 24012304

Project Name F350 w/Service Body and Lift Gate

Total Project Cost: \$125,000

Description

This budget request is for the purchase of a new F350 with Service Body and Lift Gate.

Justification

The 2005 truck has cost the Town over \$4,008.87 in repairs and maintenance over the past three years and is well past its useful life cycle. The Town is requesting the allocation of \$125,000 for the purchase of a new F350 W/Service Body and Lift Gate.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	125,000					125,000
Total	125,000					125,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	125,000					125,000
Total	125,000					125,000

PUBLIC WORKS - STREETS



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Contact Public Works Director

Useful Life 25 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Project # 23011602
Project Name Implement Pedestrian Safety Study Recommendations

Total Project Cost: \$500,000

Description

Implement recommendations of the MAG funded Pedestrian Safety Study to include warning lighting at cross walk locations, Hawk at Basin Road and Cave Creek Road, pedestrian activated crossings, and potential other recommendations. HURF will fund \$28,065 and General Fund \$71,935.

Justification

The pedestrian traffic interface in our Town core has been an issue for many years. This prompted the pedestrian safety study funded by MAG. The goal is to make this interface more workable to improve commerce for businesses and a better controlled pedestrian pattern.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards greater community trust and increased property values. Also meeting the value of financial viability by increasing the safety of our visitors as they move from shopping experience to shopping experience.

<u>Expenditures</u>		FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance		100,000	100,000	100,000	100,000	100,000	500,000
	Total	100,000	100,000	100,000	100,000	100,000	500,000
<u>Funding Sources</u>		FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund		100,000	100,000	100,000	100,000	100,000	500,000
	Total	100,000	100,000	100,000	100,000	100,000	500,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011602

Contact Public Works Director

Project Name Hidden Valley / Skyline - Mill and Pave

Useful Life 20 years Improvement

Category Street Construction

Priority 1 Urgent

Total Project Cost: \$159,500

Description

Mill and pave Hidden Valley between Egret Street and Skyline Drive and Skyline Drive from Paseo Dulce to Hidden Valley Drive. Full width mill and pave with 2 to 3 inch overlay.

Justification

Currently rated as very poor to fair by the Pavement Management Analysis. The Town has spent recent money on repair edges and fixing potholes. This project will bring overall quality of road up and reduce the need to patch and improve the road.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards the goals of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	159,500					159,500
Total	159,500					159,500
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
HURF Fund	159,500					159,500
Total	159,500					159,500

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011603
Project Name 40th Street and Galvin - Mill and Pave

Contact Public Works Director

Useful Life 15 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Total Project Cost: \$208,000

Description

Mill and pave 40th Street between Via Cassandra Way and Galvin Street as well as Galvin Street from 40th Street about 800 feet east of 40th Street. Full width mill and pave with 2-to-3-inch overlay.

Justification

Currently rated as poor by the Pavement Management Analysis. The Town has spent recent money to repair edges and fix potholes. This project will bring overall quality of the road up and limit the need to patch and improve the use of the road. The road is used by many people with horse trailers.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards the goals of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	<u>208,000</u>					<u>208,000</u>
Total	<u>208,000</u>					<u>208,000</u>
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
HURF Fund	<u>208,000</u>					<u>208,000</u>
Total	<u>208,000</u>					<u>208,000</u>

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011604
Project Name 48th Street - Mill and Pave

Contact Public Works Director

Useful Life 15 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Total Project Cost: \$156,900

Description

Mill and pave 48th Street between El Sendero Drive and Galvin Street. Full width mill and pave with 2 to 3 inch overlay.

Justification

Currently rated as poor to fair by the Pavement Management Analysis. The Town has spent recent money on repair edges and fixing potholes. This project will bring the overall quality of road up and reduce the need to patch and improve the use of the road.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards the goals of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for. This project is an example where earlier attention to extend the life of the road could have resulted in the need for less costly repairs being required.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	156,900					156,900
Total	156,900					156,900
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	156,900					156,900
Total	156,900					156,900

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011605

Contact Public Works Director

Project Name 49th Street - Micro-Surface w/ Structural Repairs

Useful Life 15 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Total Project Cost: \$54,200

Description

Mill and pave 49th Street between Carefree Highway and approximately 3300 feet north of Carefree Highway. Micro-surface with structural patching.

Justification

Currently rated as fair to good by the Pavement Management Analysis. This project will bring overall quality of road up and reduce the need to patch and improve the use of the road.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards the goals of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for. This project is an example where application of the micro-surface material will extend the life of the road before the need for a more aggressive / expensive repair is required.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	54,200					54,200
Total	54,200					54,200
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	54,200					54,200
Total	54,200					54,200

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011606
Project Name Canyon Ridge Trail - Mill and Pave

Contact Public Works Director

Useful Life 10 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Total Project Cost: \$208,000

Description

Mill and pave Canyon Ridge Trail, Chuckwalla Trail and Red Dog Drive east of Spur Cross Road. Full width mill and pave with 2 to 3 inch overlay.

Justification

Currently rated as very poor to marginal by the Pavement Management Analysis. The Town has spent recent money to repair edges and fix potholes. This project will bring overall quality of road up and limit the need to patch and improve the use of the road.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards the goals of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for. This project is an example where earlier attention to extend the life of the road could have resulted in the need for a less aggressive repair being required.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	<u>208,000</u>					<u>208,000</u>
Total	<u>208,000</u>					<u>208,000</u>
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	<u>208,000</u>					<u>208,000</u>
Total	<u>208,000</u>					<u>208,000</u>

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011607
Project Name 50th Street – Mill and Pave

Contact Public Works Director

Useful Life 15 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Total Project Cost: \$150,000

Description

Full width mill and a thick overlay of the roadway from New River Road to Sat Nam Road.

Justification

Recommended by Pavement Management Analysis Report to offset future costs.

Town Strategic Plan Goals Addressed:

Improve Customer / Citizen satisfaction of Town Services; the project is in 2024 continuing to meet the goal of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
HURF Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011608
Project Name Arroyo Road – New Road Section

Contact Public Works Director

Useful Life 20 years Improvement

Category Street Construction

Priority 1 Urgent

Total Project Cost: \$230,000

Description

Town to construct approximately 4,500 linear feet of unpaved roadway surface including drainage features as necessary on Arroyo Road from Echo Canyon Drive to approximately 74th Street. The project may require acquisition of additional right of way on east end. Survey of the roadway will be included in professional fee estimate.

Justification

The road will serve as an emergency access route for people in the northeast portion of Town and would allow for evacuation via Grapevine / Galloway Roads.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Relieve peak traffic congestion in Town core East / West by 2025. Arroyo Road alignment replaced the completion of Tanya Road alignment item and the right of way has been acquired through trade. This will also meet Life and Safety by providing emergency access to the east side of Town if a fire event once again blocked the west.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	30,000					30,000
Land Acquisition	50,000					50,000
Construction/Maintenance	150,000					150,000
Total	230,000					230,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	230,000					230,000
Total	230,000					230,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 24011609
Project Name New Water Ranch Office - PW

Contact Public Works Director

Useful Life 25 years Improvement

Category Buildings

Priority 1 Urgent

Total Project Cost: \$100,000

Description

The Town has entered into a lease with the Foothills Foodbank to allow them to construct a new building on the Water Ranch parcel located at 44th Street and Carefree Highway. As part of the land lease, the Foodbank will build a 3,000 square foot area in the building for the Town to use. This new building will allow Town staff to relocate from the existing double-wide trailer at the Water Ranch. This project will provide a portion of the funding needed to purchase and install the furniture and equipment needed for the new building space.

Justification

Currently the Public Works, Water Distribution and Wastewater Treatment Plant staff are all housed in a single double-wide trailer at the Water Ranch. The building has only one bathroom and does not contain meeting / training areas or offices for the supervisors. The new building will better accommodate the current and future staffing needs for the Town. It will provide new bathroom and locker areas, space for dedicated training / meeting area and allow the wastewater treatment lab to be housed in a room separated from staff workspace. The existing double-wide trailer can still be used as a secure parts storage and workshop area for staff.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability and efficiency of the wastewater system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	100,000					100,000
Total	100,000					100,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	100,000					100,000
Total	100,000					100,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Contact Public Works Director

Useful Life 10 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Project # 24011610

Project Name Traffic Control Device(s) on Cave Creek Road

Total Project Cost: \$250,000

Description

Update pedestrian and traffic safety study to investigate potential vehicle traffic control devices at various intersections in the Town Core and implement where warranted.

Justification

Average vehicle traffic speeds are consistently above the posted speed limits where the Town should explore every option to manage motorists safely and more efficiently through the Town Core.

Town Strategic Plan Goals Addressed

This project addresses the Services and Infrastructure goal to reduce/decrease traffic collisions by 5% within the Town Core by end of FY 2026.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	250,000					250,000
Total	<u>250,000</u>					<u>250,000</u>
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	250,000					250,000
Total	<u>250,000</u>					<u>250,000</u>

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Contact Public Works Director

Project # 24011611

Useful Life 10 years Improvement

Project Name Cave Creek Road Median Enhancements

Category Street Reconstruction

Priority 1 Urgent

Total Project Cost: \$600,000

Description

This request will include the design and installation of additional plantings within the Town’s medians in the Town Core.

Justification

As plant material has been removed over time for various reasons, the Town has not planned for replacement material.

Town Strategic Plan Goals Addressed

This project addresses the Community Culture goal by restoring “saturation (plant) coverage of median landscape.”

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	300,000	300,000				600,000
Total	300,000	300,000				600,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	300,000	300,000				600,000
Total	300,000	300,000				600,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Contact Public Works Director

Useful Life 10 years Improvement

Category Street Reconstruction

Priority 1 Urgent

Project # 24011612

Project Name Tally Ho and Tandem Drainage and Chip Seal

Total Project Cost: \$260,000

Description

Drainage improvements to safely convey storm water from Black Mountain within the 50-foot rights of way of Upper Tandem and Upper Talley Ho Drives across Sunset Drive to Lower Tandem and Lower Talley Ho Drives respectively. Drainage systems may consist of lined channels/ swales, culverts, and/or storm Drains.

Grading of roadways to install a 22-foot-wide roadway with 4-foot shoulders. The 22-foot-wide roadway will be paved using a double chip seal surface.

Justification

The Roadways are very steep and require many man-hours of Town labor to repair following storm events. The erosion caused by the storm water, at times, prevents neighbors from being able to utilize their driveways to access or leave their homes. Control of the drainage is necessary before roadway improvements can be made.

Town Strategic Plan Goals Addressed

This project meets the definition of the Services and Infrastructure goal which states: continuously improve and support the public experience and wellbeing including the Town's roads, sewers, and public safety. This project, which will cover four separate roads, will support the public experience and well-being.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	260,000					260,000
Total	260,000					260,000
<hr/>						
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	260,000					260,000
Total	260,000					260,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Project # 25011601

Contact Public Works Director

Project Name Highland Road - Edge Mill and Overlay

Useful Life 10 years Improvement

Category Street Paving

Priority 1 Urgent

Total Project Cost: \$100,000

Description

Edge, mill, and light overlay of roadway and Highland Road.

Justification

Recommended by Pavement Management Analysis Report to offset future costs.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services leading towards the goals of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	100,000					100,000
Total	100,000					100,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	21,500					21,500
HURF Fund	78,500					78,500
Total	100,000					100,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Public Works - Streets

Contact Public Works Director

Project # 25011602

Useful Life 10 years Improvement

Project Name Rancho Mañana Blvd – Edge Mill and Overlay

Category Street Paving

Priority 1 Urgent

Total Project Cost: \$150,000

Description

Edge, mill, and thin overlay of roadway La Canoa to Miramonte Drive.

Justification

Recommended by Pavement Management Analysis Report to offset future costs.

Town Strategic Plan Goals Addressed

Improve Customer / Citizen satisfaction of Town services; the project is in 2024 continuing to meet the goal of community trust and increased property values. Also meeting the value of financial viability by identifying road projects using our 2020 Pavement Management Analysis Report to identify projects that will extend the serviceable life of our roadways before higher priced repairs are called for.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	150,000					150,000
Total	150,000					150,000

RODEO GROUNDS



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Rodeo Grounds

Contact Development Services
 Director

Useful Life 20 years Improvement

Category Rodeo Ground Improvements

Priority 1 Urgent

Project # 23015201
Project Name Restrooms for Rodeo Grounds

Total Project Cost: \$350,000

Description

Construction of restrooms and installation of septic system for a capacity of about 3,000 people.

Justification

As part of the original purchase application for the Rodeo Grounds from the Bureau of Land Management (BLM), the Town was to construct restrooms which became a part of the overall improvements required in the purchase agreement. The restrooms would improve the desirability of renting the facility for new events. Currently any person wanting to rent the facility must also provide portable restrooms for their event. It is anticipated that once the bathrooms are completed interest in the venue would increase and rental revenue of the arena would significantly increase. Prior to the Covid-19 shutdown of the facility there were approximately 15-20 events held there each year in addition to the Cave Creek Rodeo held each Spring.

Town Strategic Plan Goals Addressed

This project successfully aligns with the Council's goals of Community Culture & Service & Infrastructure. Cave Creek is a dynamic community with a long history of rodeo and equestrian events and enhancing the draw of the Rodeo Grounds will help drive the increase of outdoor events and increase the marketing of Cave Creek through both the Town's efforts as well as the efforts of those renting the facility. The project also aligns with the Goal of providing Service and Infrastructure by providing for public facilities at one of the Town's marquee venues. The project has been designed to be able to easily connect to the Town's sewer system if the sewer becomes available to the area.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	350,000					350,000
Total	350,000					350,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	350,000					350,000
Total	350,000					350,000

TRAILS



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Trails
Contact Development Services
 Director
Useful Life 20-year Improvement
Category Trails
Priority 1 Urgent

Project # 24014501
Project Name Surrey Drive Pedestrian Crossing

Total Project Cost: \$105,000

Description

This project would provide a safe crossing at Surrey Drive and Cave Creek Road.

Justification

The Town would be able to provide a safe pedestrian-equestrian crossing across 4-lane Cave Creek Road at Surrey Drive. The crossing would provide access to Town trails including the Desert Foothills Land Trust, (DFLT) Cave Creek Regional Park (CCRP), the Maricopa Regional Trail, the Spur Cross Ranch Conservation Area (SCRCA), and the Tonto National Forest and, a complete legal access to the West side of the Town of Cave Creek.

Town Strategic Plan Goals Addressed

This project would start the process of developing the Gateway Trailhead located at 4300 E. Carefree Highway on Town property and meet the goals of the Town Council's vision statement of: "increase entertainment and tourism sales tax" and "increase recreational amenity utilization".

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	25,000					25,000
Construction/Maintenance	80,000					80,000
Total	105,000					105,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grants - Other	105,000					105,000
Total	105,000					105,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Trails
Contact Development Services Director
Useful Life 25 years Improvement
Category Trails
Priority 2 Maintain Capability

Project # 24014502
Project Name Gateway Trailhead

Total Project Cost: \$415,000

Description

This project would start the process of developing the Gateway Trailhead located at 4300 E. Carefree Highway on Town property.

Justification

The Town would be able to provide a trailhead for public parking of cars, trucks and horse trailers. Visitors would be able to hike, ride or bike to access the Town Trails system, with a connection to the Cave Creek Regional Park (CCRP) the Maricopa Regional Trail system, the Spur Cross Ranch Conservation Area (SCRCA), the Tonto National Forest as well as the Phoenix Sonoran preserve, completing a total Regional access from the Gateway Trailhead located on Carefree Highway.

Town Strategic Plan Goals Addressed

This project would meet the goals of the Town Council's vision statement of: "increasing entertainment and tourism sales tax" and "increasing recreational amenity utilization.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	40,000	20,000	25,000			85,000
Construction/Maintenance	130,000	100,000	100,000			330,000
Total	170,000	120,000	125,000			415,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	100,000	120,000	125,000			345,000
Grants - AZ State Park	70,000					70,000
Total	170,000	120,000	125,000			415,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 01 Trails
Contact Development Services Director
Useful Life 25 years Improvement
Category Trails
Priority 1 Urgent

Project # 24014503
Project Name **Town Core Pathways**

Total Project Cost: \$200,000

Description

This budget request serves to acquire the necessary public easements and construct remaining pathway along the North side of Cave Creek Road.

Justification

This area of the Town’s pedestrian pathway system has not been completed and will increase the ability of pedestrian travel through the Town Core.

Town Strategic Plan Goals Addressed

Completing the remaining pathway links address both the Services and Infrastructure goal of pedestrian safety as well as Community Culture by completing walking paths.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	200,000					200,000
Total	200,000					200,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	200,000					200,000
Total	200,000					200,000

ENTERPRISE FUNDS

WASTEWATER TREATMENT



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 23402101

Useful Life 25 years Equipment

Project Name Manhole Rehabilitation Program

Category Wastewater

Priority 1 Urgent

Total Project Cost: \$375,000

Description

The manhole rehabilitation program will fund the repair of any deterioration identified in the Town’s collection system. This project includes lining the interior of damaged manholes with an epoxy-type coating that protects the concrete interior against corrosive gas. If the deterioration is severe enough, the manholes may require replacement.

Justification

If the damage to manholes is not addressed, the wastewater collection system will become increasing vulnerable to failure.

Town's Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 23402102

Useful Life 20 years Improvement

Project Name Collection System Repairs

Category Wastewater

Priority 1 Urgent

Total Project Cost: \$1,000,000

Description

This project will fund repairs to the Town's wastewater collections systems. CCTV video inspections of the collection system have identified a number of deficiencies. These include broken and misaligned sections of pipe. There are also a number of locations where Ductile Iron pipe was used and the interior liners are failing.

Justification

If the damage to the wastewater lines is not addressed, the wastewater collection system will become increasingly vulnerable to failure.

Town's Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
Total	200,000	200,000	200,000	200,000	200,000	1,000,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
Total	200,000	200,000	200,000	200,000	200,000	1,000,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Useful Life 10 years Improvement

Category Wastewater

Priority 1 Urgent

Project # 23402103

Project Name Recharge Plan for WWTP Effluent

Total Project Cost: \$150,000

Description

Currently, all effluent generated at the wastewater treatment plant is sent to the Rancho Manana golf course for irrigation use. At certain times of the year, the golf course is unable to use all the water delivered. This leads to water overflowing their irrigation lakes, which provides no beneficial use to the Town. In FY 23, this project will evaluate how to best utilize the effluent to provide a benefit to the Town. The FY 24 funding is for the design and construction of the identified improvements.

Justification

The Town loses both revenue and water resources when the Rancho Manana golf course is unable to use all of the effluent delivered by the Town.

Town Strategic Plan Goal Addressed

Services and Infrastructure - Increase the reliability of the wastewater system.

Financial Viability - Stable wastewater rates for customers and working towards balanced expenditures.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 23402104

Useful Life 20 years Improvement

Project Name **WWTP Headworks and Basin Repairs**

Category Wastewater

Priority 1 Urgent

Total Project Cost: \$50,000

Description

This project will fund several repairs at the Wastewater Treatment Plant. In FY 23, a new grit classifier was installed in the headworks and new diffuser membranes were installed on the process basins. The funding will also be used to rebuild the two existing reclaimed pumps, clean the sludge basins, install new post-equalization pumps, and replace damaged slide gates in the chlorine contact basin.

Justification

The Wastewater Treatment Plant will become increasingly vulnerable to failure without the repairs and modifications.

Town Strategic Plan Goal Addressed

Services and Infrastructure - Increase the reliability of the wastewater system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	50,000					50,000
Total	50,000					50,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	50,000					50,000
Total	50,000					50,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 23402106

Useful Life 20 years Improvement

Project Name **Integrated Utility Master Plan**

Category Wastewater

Priority 1 Urgent

Total Project Cost: \$75,000

Description

This project will update the existing Utility Master Plan. The update will address both the Town's water and wastewater systems. Once completed, the master plan will help identify areas that staff need to focus on. The funding will be split between the three (3) Utility Enterprise Funds. The FY 24 funding is a portion of the FY 23 funding being carried forward to allow staff to complete the current update scope.

Justification

The Town's Utility Master Plan should be updated on a five year schedule. This keeps the plan from become outdated, which would make it harder for staff to make good planning decisions for improvements projects or development proposals.

Town Strategic Plan Goal Addressed

Services and Infrastructure - Increase the reliability of the water system.

Financial Viability - Stable water rates for customers and working towards balanced expenditures.

<u>Expenditures</u>		FY 24	FY 25	FY 26	FY 27	FY 28	Total
	Planning/Design	25,000				50,000	75,000
	Total	25,000				50,000	75,000
 <u>Funding Sources</u>		 FY 24	 FY 25	 FY 26	 FY 27	 FY 28	 Total
	Wastewater Fund	25,000				50,000	75,000
	Total	25,000				50,000	75,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 24402101

Useful Life 25 years Improvement

Project Name Connection of Dry Sewered Areas

Category Wastewater

Priority 1 Urgent

Total Project Cost: \$100,000

Description

The Estado de Cholla and Canyon Ridge Estates subdivisions were constructed with “dry” sewers to each lot. Most of these sewer lines were constructed prior to 2010. This project will fund a CCTV inspection of the lines to identify any defects. Once completed, the data will better help staff evaluate how to how these areas can be tied into the existing gravity sewer in Carefree Highway.

Justification

Any damage to the dry sewer lines needs to be identified and corrected before the Town can start any projects to connect them to the active wastewater lines.

Town Strategic Plan Goal Addressed

Services and Infrastructure - Increase the reliability of the wastewater system.

Financial Viability - Stable wastewater rates for customers and working towards balanced expenditures.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Professional Services	100,000					100,000
Total	100,000					100,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	100,000					100,000
Total	100,000					100,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 24402102

Useful Life 25 years Improvement

Project Name WWTP Assessment and Improvements

Category Wastewater

Priority 1 Urgent

Total Project Cost: \$275,000

Description

This project will fund an evaluation of the individual components in the wastewater treatment plant. The project will also evaluate the liquid and wastewater loading limits of each system against the original 2008 design and current wastewater characteristics. A report will recommend necessary repairs, ways to optimize the treatment process and future improvement or upgrades to the facility to ensure it can remain in compliance with regulatory requirements. Funding is also being identified to complete the identified improvement and upgrades.

Justification

Evaluating the treatment plant component and systems will ensure compliance with current and future regulations. This will help identify any required upgraded to the wastewater treatment plant process along with where operational improvements can be made.

Town Strategic Plan Goal Addressed

Services and Infrastructure - Increase the reliability of the wastewater system.

Financial Viability - Stable wastewater rates for customers and working towards balanced expenditures.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings		50,000	50,000	50,000	50,000	200,000
Professional Services	75,000					75,000
Total	75,000	50,000	50,000	50,000	50,000	275,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	75,000	50,000	50,000	50,000	50,000	275,000
Total	75,000	50,000	50,000	50,000	50,000	275,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Project # 24402103

Useful Life 10 years Equipment

Project Name Vehicle Replacement - WW Service Truck

Category Vehicles

Priority 1 Urgent

Total Project Cost: \$70,000

Description

This funding will replace an existing 2007 single-cab pickup truck used by the Wastewater Treatment Plant and Collections staff with a new vehicle. The vehicle is used to get parts and equipment. The vehicle is also used to complete inspections and repairs of the Town's lift stations and collection system.

Justification

The Town's vehicle replacement program considers the mileage, age, condition and ongoing repair costs in evaluating when to replace a vehicle. By FY 24, the existing 2007 single-cab pickup truck used by the Wastewater Treatment Plant and Collections staff will meet the criteria to need replacement. Due to how the vehicle is used, it would be best to replace the standard pick-up with a service body truck, which can carry the tools and parts necessary to maintain the collection system and lift stations.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the wastewater system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	70,000					70,000
Total	70,000					70,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	70,000					70,000
Total	70,000					70,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 40 Wastewater Fund

Contact Utilities Director

Useful Life 15 years Improvement

Category Wastewater

Priority 1 Urgent

Project # 24402104

Project Name New Water Ranch Office - WW

Total Project Cost: \$150,000

Description

The Town has entered into a lease with the Foothills Foodbank to allow them to construct a new building on the Water Ranch parcel located at 44th Street and Carefree Highway. As part of the land lease, the Foodbank will build a 3,000 square foot area in the building for the Town to use. This new building will allow Town staff to relocate from the existing double-wide trailer at the Water Ranch. This project will provide a portion of the funding needed to purchase and install the furniture and equipment needed for the new building space.

Justification

Currently the Public Works, Water Distribution and Wastewater Treatment Plant staff are all housed in a single double-wide trailer at the Water Ranch. The building has only one bathroom and does not contain meeting/training areas or offices for the supervisors. The new building will better accommodate the current and future staffing needs for the Town. It will provide new bathroom and locker areas, space for dedicated training/meeting area and allow the wastewater treatment lab to be housed in a room separated from staff workspace. The existing double-wide trailer can still be used as a secure parts storage and workshop area for staff.

Town Strategic Plan Goal Addressed

Services and Infrastructure - Increase the reliability and efficiency of the wastewater system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	150,000					150,000
Total	150,000					150,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Wastewater Fund	150,000					150,000
Total	150,000					150,000

CAVE CREEK WATER



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Useful Life 20 years Improvement

Category Water Distribution

Priority 1 Urgent

Project # 23505001

Project Name Phoenix Water Interconnect

Total Project Cost: \$17,639,777

Description

The Town has entered into an Agreement with Phoenix to treat and deliver a portion of the Town's CAP water supply. By the start of 2023, Phoenix will be able to deliver up to 1,000 gallons per minute (1.44 MGD) to the Town. In FY 20, the Town completed a study to analyze the interconnect and purchase a site. The FY 21 funding will be used to start the design of the interconnect. Construction will occur in FY 23/24 to match the completion of the Phoenix distribution system improvements. The new booster site can be operated by the existing staff member, with no FTE increase required. The cost to operate the site will be largely offset by the reduction in the costs of delivering and treating water at the Town's Water Treatment Plant.

Justification

This project will improve the reliability of the Town's water supply project by creating a second way to treat and deliver the Town's CAP water supplies. If not approved the Town's water supply will continue to be vulnerable to interruptions in service if either the water treatment plant or CAP pipeline has an outage.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

Financial Viability - Stable water rates for customers and working towards balanced expenditures.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	1,949,777					1,949,777
Construction/Maintenance	15,690,000					15,690,000
Total	17,639,777					17,639,777

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grants - CDS - Senator Kelly	2,500,000					2,500,000
Grants - SLFRF	1,949,777					1,949,777
WIFA Bonding	13,190,000					13,190,000
Total	17,639,777					17,639,777

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Useful Life 20 years Improvement

Category Water Distribution

Priority 1 Urgent

Project # 23505002

Project Name Cave Creek Water Meter Replacement

Total Project Cost: \$1,100,000

Description

Currently, there are just over 2,400 water meters in the Cave Creek Water Systems. Some meters are over 20 years old and nearing the end of their useful lives. Also, many of the radio units used to transmit the usage data are failing. Currently, staff spend a considerable amount of time each month manually reading meters or verifying meter data. We are also under-reporting water usage by customers as the meter bodies age or fail. The program will fund the annual replacement of a portion of the Town's water meter inventory with new meters that match what the units already utilized in the Desert Hills Water system.

Justification

As the Cave Creek water meters continue to age, we will underbill customer for water usage. This will have a negative impact on system revenues and water system accounting. Converting the Cave Creek meters to the newer Neptune meters allows the Town to change to an AMI (automatic metering infrastructure) system. This would provide close to real time water use data for both Town staff and customers. This will help to identify customer leaks much sooner, helping reduce water loss. This data will as help change customer usage patterns to lower overall water usage.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Accurate metering of billable water and improved system efficiency.
 Financial Viability - Stable water rates for customers and working towards balanced expenditures.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	1,100,000					1,100,000
Total	1,100,000					1,100,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Cave Creek Water Fund	600,000					600,000
Grants - WaterSmart	500,000					500,000
Total	1,100,000					1,100,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Project # 23505004

Useful Life 20 years Improvement

Project Name 8" Waterline - Continental Mountain Estates

Category Water Distribution

Priority 1 Urgent

Total Project Cost: \$450,000

Description

Per the terms of the Feb. 2, 2015, Development Agreement with Continental Mountain Estates, the Town is responsible to replace an existing 6-inch waterline with a new 8-inch waterline. This project will fund the design and construction of the new 8-inch waterline before the December 21, 2023, date required by the agreement. The line will run from the Town's existing Rockaway Tank site to the intersection of N. 72nd Street and Continental Mountain Estates Drive. Once the Town completes the waterline improvement, the developer is responsible to construct a new fire booster pump station. Until the waterline and fire booster improvements are completed, only 3 lots can be developed in the subdivision and each lot is required to have 10,000-gallon water storage tank for fire protection. The FY 23 funding will be for design and the FY 24 funding for construction.

Justification

If not approved the Town would not be fulfilling the terms of the existing development agreement. Also, there would be more fire hydrant service available to this portion of the Town. There will be added cost to operate the new booster pump station and to maintain the site. These costs have not been quantified.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system and adding fire services.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	450,000					450,000
Total	450,000					450,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Cave Creek Water Fund	450,000					450,000
Total	450,000					450,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Project # 23505007

Useful Life 20 years Document

Project Name **Integrated Utility Master Plan**

Category Water Distribution

Priority 1 Urgent

Total Project Cost: \$225,000

Description

This project will update the Town's Utility Master Plan. The update will address both the Town's water and wastewater systems. Once completed, the master plan will help identify areas that staff need to focus on. The funding will be split between the three (3) Utility Enterprise Funds. The FY 24 funding is a portion of the FY 23 funding being carried forward to allow staff to complete the current update scope.

Justification

The Town's Utility Master Plan should be updated on a five year schedule. This keeps the plans from become outdated, making it harder for staff to make good planning decisions for improvements projects or development proposals.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

Financial Viability - Stable water rates for customers and working towards balanced expenditures.

<u>Expenditures</u>		FY 24	FY 25	FY 26	FY 27	FY 28	Total
	Planning/Design	75,000				150,000	225,000
	Total	75,000				150,000	225,000
 <u>Funding Sources</u>		 FY 24	 FY 25	 FY 26	 FY 27	 FY 28	 Total
	Cave Creek Water Fund	75,000				150,000	225,000
	Total	75,000				150,000	225,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Useful Life 25 years Improvement

Category Water Treatment

Priority 1 Urgent

Project # 24505003
Project Name 38th Street Booster Replacement

Total Project Cost: \$150,000

Description

This project will upgrade the existing single pump booster station that supplies 21 homes on 38th Street, north of Cloud Road. The upgraded site will contain dual booster pumps designed to handle the current and future growth in the service area. The project scope will include design, construction and construction administration. The existing site is located within the public right-of-way on 38th street, so the purchase of new land is not required. The project will also look to install new distribution lines to allow five homes located at lower elevations to be directly supplied from the Cloud Road waterline. This will lower the pressures at these metered connections and remove some load from the booster station.

Justification

The existing 38th Street Booster site was built in 2007 to help provide water to homes located at higher elevations on 38th Street. The existing site only contains a single booster pump. This puts the customers at risk for water outages if there are any problems with the pump, motor or electric drive unit. The new site will also be designed to meet the expected growth in the pressure zone, which could increase from 21 to 40 homes.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability and efficiency of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Cave Creek Water Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Useful Life 20 years Improvement

Category Water Treatment

Priority 1 Urgent

Project # 24505004

Project Name WTP Treatment Upgrade

Total Project Cost: \$7,350,000

Description

In 2020 the Town purchased 2 Pall filters units with a capacity of 2 MGD to address water treatment issues. The existing Trident filters were kept in operation to keep the plant capacity at 3 MGD. When the Pall units were permitted by the County, the Town was allowed to operate both treatment systems concurrently for a period of 4 years. At the end of 4 years, the Town would have to convert to a single treatment process. An evaluation has already been completed to show that the Pall unit are the best long-term treatment option. This project will fund the removal of the Trident filters. A future project will add new Pall membranes units to the plant. The FY 24 funding is for a consultant to help with the permit modifications.

Justification

The operating permit with Maricopa County requires the Town to convert the treatment plant to a single treatment process. The Pall filter provide the highest quality of water for the Town.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	100,000	250,000			7,000,000	7,350,000
Total	100,000	250,000			7,000,000	7,350,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Cave Creek Water Fund	100,000	250,000			7,000,000	7,350,000
Total	100,000	250,000			7,000,000	7,350,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water

Contact Utilities Director

Project # 24505006

Useful Life 25 years Equipment

Project Name New Water Ranch Office - Water

Category Water Treatment

Priority 1 Urgent

Total Project Cost: \$150,000

Description

The Town has entered into a lease with the Foothills Foodbank to allow them to construct a new building on the Water Ranch parcel located at 44th Street and Carefree Highway. As part of the land lease, the Foodbank will build a 3,000 square foot area in the building for the Town to use. This new building will allow Town staff to relocate from the existing double-wide trailer at the Water Ranch. This project will provide a portion of the funding needed to purchase and install the furniture and equipment needed for the new building space.

Justification

Currently the Public Works, Water Distribution and Wastewater Treatment Plant staff are all housed in a single double-wide trailer at the Water Ranch. The building has only one bathroom and does not contain meeting/training areas or offices for the supervisors. The new building will better accommodate the current and future staffing needs for the Town. It will provide new bathroom and locker areas, space for dedicated training/meeting area and allow the wastewater treatment lab to be housed in a room separated from staff workspace. The existing double-wide trailer can still be used as a secure parts storage and workshop area for staff.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability and efficiency of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	150,000					150,000
Total	150,000					150,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Cave Creek Water Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 50 Cave Creek Water
Contact Utilities Director
Useful Life 20 years Improvement
Category Water Distribution
Priority 5 Future Consideration

Project # 27505001
Project Name Waterline Looping and Replacement Program

Total Project Cost: \$750,000

Description

This project will allow staff to correct dead-end lines in the distribution system to improve the reliability of the distribution system. The program will also help remove or replace old/poor condition piping and to close gaps in the distribution system install pressure reducing valve or construct new blow-offs. Currently staff are utilizing operational funds to make these system corrections. Having dedicated capital funding would ensure that the identified projects can be prioritized and completed.

Justification

If the older pipes or systems gaps are not addressed, the water distribution system will become increasing vulnerable to interruptions in service. Looping the water systems to eliminate dead-end lines also helps with fire flows and water quality.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Cave Creek Water Fund	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

DESERT HILLS WATER



Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 55 Desert Hills Water

Contact Utilities Director

Useful Life 20 years Improvement

Category Water Distribution

Priority 1 Urgent

Project # 23555001

Project Name Annual Pipeline Improvement Program

Total Project Cost: \$750,000

Description

The Water Master Plan and staff identify projects that are designed to improve the reliability of the distribution system by: removing and replacing old/poor condition piping or eliminating gaps in the distribution system. The funding could also be used to construct new pressure reducing valves or adding blow-off to the water lines.

Justification

If the older pipes or systems gaps are not addressed, the water distribution system will become increasing vulnerable to interruptions in service. Gaps in the water system can also have a negative impact on water quality.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000
<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Desert Hills Water Fund	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 55 Desert Hills Water

Contact Utilities Director

Project # 23555003

Useful Life 20 years Document

Project Name **Integrated Utility Master Plan**

Category Water Distribution

Priority 1 Urgent

Total Project Cost: \$75,000

Description

This project will update the existing Utility Master Plan. The update will address both the Town's water and wastewater systems. Once completed, the master plan will help identify areas that staff need to focus on. The funding will be split between the three (3) Utility Enterprise Funds. The FY 24 funding is a portion of the FY 23 funding being carried forward to allow staff to complete the current update scope.

Justification

The Town's Utility Master Plan should be updated on a five year schedule. This keeps the plans from becoming outdated, which would make it harder for staff to make good planning decisions for improvements projects or development proposals.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

Financial Viability - Stable water rates for customers and working towards balanced expenditures.

<u>Expenditures</u>		FY 24	FY 25	FY 26	FY 27	FY 28	Total
	Planning/Design	25,000				50,000	75,000
	Total	25,000				50,000	75,000
 <u>Funding Sources</u>		 FY 24	 FY 25	 FY 26	 FY 27	 FY 28	 Total
	Desert Hills Water Fund	25,000				50,000	75,000
	Total	25,000				50,000	75,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 55 Desert Hills Water

Contact Utilities Director

Project # 24555001

Useful Life 15 years Equipment

Project Name Steel Storage Tank Reconditioning

Category Water Distribution

Priority 1 Urgent

Total Project Cost: \$1,450,000

Description

The Desert Hills Water System has four active storage reservoirs. A condition assessment was completed in 2014 that recommended recoating the interior and exterior and other improvements to all four of the steel tanks. An updated condition assessment was completed in 2022 to help identify specific improvements for each site and prioritize the sites to repair. The FY 24 funding is for the 3rd Avenue/Joy Ranch reservoir. The FY 25 funding is for the 14th Street/Cloud Road reservoir. The FY 26 funding is for the 7th Street/Joy Ranch reservoir. The FY 27 funding is for the 10th Street/Carefree Hwy reservoir.

Justification

If the storage reversioners have to be taken out of service or fail, the water distribution system will become increasing venerable to interruptions in service.

Town Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	380,000	390,000	260,000	420,000		1,450,000
Total	380,000	390,000	260,000	420,000		1,450,000
Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Desert Hills Water Fund	380,000	390,000	260,000	420,000		1,450,000
Total	380,000	390,000	260,000	420,000		1,450,000

Capital Improvement Plan
Town of Cave Creek, Arizona

FY 24 *thru* FY 28

Department 55 Desert Hills Water

Contact Utilities Director

Useful Life 25 years Equipment

Category Water Distribution

Priority 1 Urgent

Project # 24555002

Project Name Service Line Replacement Program

Total Project Cost: \$450,000

Description

A majority of the 1,900 water meter service lines in Desert Hills were installed with polyethylene (poly) piping. This type of material is prone to failing. These failures cause both a loss of water and interruptions in service for customers. This program will provide funding to allow staff to identify areas with poly service lines and to proactively replace them before they break.

Justification

If replacement of poly service lines is not addressed, water service to customers will become increasingly vulnerable to interruptions. As staff spend a considerable amount of time repairing service lines, they are unable to complete other preventative maintenance tasks for the water system.

Town's Strategic Plan Goals Addressed

Services and Infrastructure - Increase the reliability of the water system.

<u>Expenditures</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	75,000	75,000	75,000	75,000	150,000	450,000
Total	75,000	75,000	75,000	75,000	150,000	450,000

<u>Funding Sources</u>	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Desert Hills Water Fund	75,000	75,000	75,000	75,000	150,000	450,000
Total	75,000	75,000	75,000	75,000	150,000	450,000

APPENDIX

Official Budget Forms, Glossary, Acronyms, and Budget Detail

Town of Cave Creek
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2024

Fiscal year	S c h	Funds						
		General Fund	Special Revenue Fund	Capital Projects Fund	Enterprise Funds Available	Total all funds		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	13,468,500	4,981,823	1,883,900	19,733,977	40,068,200
2023	Actual expenditures/expenses**	E	2	9,568,791	1,398,327	0	15,619,657	26,586,775
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	29,051,596	1,957,110	3,230,558	3,943,522	38,182,786
2024	Primary property tax levy	B	4	0				0
2024	Secondary property tax levy	B	5					0
2024	Estimated revenues other than property taxes	C	6	13,753,570	5,929,785	0	17,385,710	37,069,065
2024	Other financing sources	D	7	0	0	0	13,190,000	13,190,000
2024	Other financing (uses)	D	8	0	0	0	0	0
2024	Interfund transfers in	D	9	928,877	0	828,877	1,711,331	3,469,085
2024	Interfund Transfers (out)	D	10	874,011	1,757,754	837,320	0	3,469,085
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures							
	Maintained for future debt retirement						1,803,132	1,803,132
	Maintained for future capital projects		11	22,828,557	1,402,637	3,209,749		27,440,943
	Maintained for future financial stability			2,641,815				2,641,815
								0
								0
2024	Total financial resources available		12	17,389,660	4,726,504	12,366	34,427,431	56,555,961
2024	Budgeted expenditures/expenses	E	13	17,389,660	4,726,504	12,366	34,427,431	56,555,961

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 40,068,200	\$ 56,555,961
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	40,068,200	56,555,961
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 40,068,200	\$ 56,555,961
6 EEC expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Cave Creek
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Town Sales Tax	\$ 6,135,600	\$ 6,731,219	\$ 6,798,600
Town Sales Tax - Construction	2,630,000	2,982,443	3,012,300
Southwest Gas Franchise Tax	21,500	25,000	25,000
Licenses and permits			
Building Permits	749,600	713,427	393,600
Business License Fees	50,000	63,502	60,000
Intergovernmental			
Revenue Sharing (Income Tax)	944,200	951,353	1,344,850
Auto Lieu Tax	231,600	233,279	256,920
State Sales Tax	700,200	700,695	754,950
Charges for services			
Engineering Plan Reviews	70,000	40,543	62,200
Planning & Zoning Fees	40,000	66,514	29,350
Right of Way Fees	20,000	15,686	18,400
Report Fees	100	10	100
Interest on investments			
Interest Income	28,000	618,965	540,000
In-lieu property taxes			
Payment in Lieu of Taxes	280,000	260,000	260,000
Miscellaneous			
Insurance Recoveries	25,000	85,575	
Lease Revenues	115,000	105,999	108,300
Rental Property Income	50,000	52,670	50,000
Restitution	1,500	1,300	1,500
Special Events Proceeds		1,300	1,200
Fingerprint Fees	2,500	2,434	2,300
Rodeo Ground Fees	25,000	18,775	25,000
Miscellaneous - Other	10,000	9,895	9,000
Total General Fund	\$ 12,129,800	\$ 13,680,584	\$ 13,753,570

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Cave Creek
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Fund	\$ 388,058	\$ 369,891	\$ 389,385
Spur Cross Ranch Conservation	1,535,100	1,683,352	1,700,400
Grants Fund	3,910,740	414,737	3,840,000
	<u>\$ 5,833,898</u>	<u>\$ 2,467,980</u>	<u>\$ 5,929,785</u>
Total special revenue funds	\$ 5,833,898	\$ 2,467,980	\$ 5,929,785

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Enterprise funds

Cave Creek Wastewater System	\$ 2,721,600	\$ 2,974,105	\$ 3,466,088
Cave Creek Water System	6,713,277	8,431,908	9,461,122
Desert Hills Water System	3,480,300	3,960,802	4,458,500
2023 WIFA Loan Fund	4,220,200		
	<u>\$ 17,135,377</u>	<u>\$ 15,366,815</u>	<u>\$ 17,385,710</u>
Total enterprise funds	\$ 17,135,377	\$ 15,366,815	\$ 17,385,710

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Total all funds \$ 35,099,075 \$ 31,515,379 \$ 37,069,065

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Cave Creek
Other financing sources/(uses) and interfund transfers
Fiscal year 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Cave Creek Wastewater System	\$	\$	\$	\$ 874,011
Spur Cross Ranch Conservation			928,877	
Total General Fund	\$	\$	\$ 928,877	\$ 874,011
Special revenue funds				
Spur Cross Ranch Conservation	\$	\$	\$	\$ 1,757,754
Total special revenue funds	\$	\$	\$	\$ 1,757,754
Capital projects funds				
Cave Creek Water Infrastructure	\$	\$	\$ 828,877	\$ 837,320
Total capital projects funds	\$	\$	\$ 828,877	\$ 837,320
Enterprise funds				
Cave Creek Wastewater System	\$	\$	\$ 874,011	\$
Cave Creek Water System	13,190,000		837,320	
Total enterprise funds	\$ 13,190,000	\$	\$ 1,711,331	\$
Total all funds	\$ 13,190,000	\$	\$ 3,469,085	\$ 3,469,085

**Town of Cave Creek
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/expenses 2023	Expenditure/expense adjustments approved 2023	Actual expenditures/expenses* 2023	Budgeted expenditures/expenses 2024
General Fund				
Town Manager	\$ 328,900	\$	\$ 272,368	\$ 342,860
Administration	957,600	20,000	952,129	1,735,460
Legal Services	350,000		109,768	350,000
Planning, Zoning, Econ Dev Trails	780,500		679,024	
Building & Fire Safety	1,195,400	387,200	1,309,873	
Development Services				2,538,840
Magistrate Court	188,700		188,910	196,050
Public Safety	3,748,100	1,925,000	3,925,216	
Public Safety - Law Enforcement				1,276,170
Public Safety - Fire Protection				5,610,090
Finance	727,200		652,050	672,420
Town Council	81,900		52,790	127,900
Public Works	1,291,800	200,000	1,386,948	3,254,570
Special Events	69,000		39,715	68,500
Contingency	1,217,200			1,216,800
Total General Fund	\$ 10,936,300	\$ 2,532,200	\$ 9,568,791	\$ 17,389,660
Special revenue funds				
Highway User Revenue Fund (HURF)	\$ 488,800	\$	\$ 403,930	\$ 634,938
Spur Cross Ranch Conservation Fund	216,000		216,000	216,000
Parks and Trails Fund				35,566
Open Space Acquisition Fund		366,283	363,660	
Grant Fund	6,226,800	(2,316,060)	414,737	3,840,000
Total special revenue funds	\$ 6,931,600	\$ (1,949,777)	\$ 1,398,327	\$ 4,726,504
Capital projects funds				
General Capital Projects	\$ 4,233,200	\$ (2,532,200)	\$	\$
Water Infrastructure Capital	6,230,100	(6,047,200)		
Open Space and Trails Fund				12,366
Capital Improvement Fund				
Total capital projects funds	\$ 10,463,300	\$ (8,579,400)	\$	\$ 12,366
Enterprise funds				
Cave Creek Wastewater System	\$ 3,375,000	\$ 740,000	\$ 4,046,664	\$ 4,340,099
Cave Creek Water System	4,723,900	2,811,777	7,635,077	12,438,832
Desert Hills Water System	3,638,100	225,000	3,937,916	4,458,500
2023 WIFA Loan Fund		4,220,200		13,190,000
Total enterprise funds	\$ 11,737,000	\$ 7,996,977	\$ 15,619,657	\$ 34,427,431
Total all funds	\$ 40,068,200	\$ 0	\$ 26,586,775	\$ 56,555,961

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Town of Cave Creek
Full-time employees and personnel compensation
Fiscal year 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	29.50	\$ 2,841,957	\$ 336,639	\$ 580,331	\$ 270,248	\$ 4,029,175
Enterprise funds						
Cave Creek Wastewater System	4.40	\$ 427,610	\$ 51,100	\$ 99,400	\$ 43,125	\$ 621,235
Cave Creek Water System	10.30	\$ 910,100	\$ 111,500	\$ 285,500	\$ 118,110	\$ 1,425,210
Desert Hills Water System	5.30	\$ 437,400	\$ 52,100	\$ 146,800	\$ 38,050	\$ 674,350
Total enterprise funds	20.00	\$ 1,775,110	\$ 214,700	\$ 531,700	\$ 199,285	\$ 2,720,795
Total all funds	49.50	\$ 4,617,067	\$ 551,339	\$ 1,112,031	\$ 469,533	\$ 6,749,970

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted - The amount approved by Council that represents the maximum spending authority.

Allocation - A part of a larger dollar appropriation designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Appropriation - A legal authorization granted by Town Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and duration when it may be expended.

Asset - Resource owned or held by the Town, which has a monetary value.

Balanced Budget - Total proposed expenditures shall not exceed total estimated revenue and available fund balances.

Bonds - A written instrument to pay a sum of money at a specified interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds are general obligation and revenue bonds, which are most commonly used for construction of large capital projects such as buildings, streets, and sewers. The difference between a note and a bond is that a bond is used for a longer period of time and requires more formality.

Budget - A financial and operating plan representing an estimate of proposed expenditures and the proposed means of financing them for a given period. This official public document reflects decisions; measures service needs, establish the allocation of resources and is the spending plan for achieving goals and objectives.

Budget Calendar - The schedule of key dates and/or events the Town followed during the preparation, adoption, and administration of this fiscal budget.

Budget Message - The opening section of the budget, which provides the Town Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

Budgetary Adjustment - A procedure to revise a budget appropriation only by Town Council approval.

Budgetary Basis - This refers to the form of accounting used throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that (a) encumbrances are considered to be an expenditure chargeable to appropriations, (b) depreciation is budgeted in the enterprise funds, (c) investments in supply inventories and assets restricted for self-insurance purpose are not considered to be appropriable, (d) revenues accruing to sinking funds are not appropriable, and (e) contributions into sinking funds are not budgeted. Unencumbered appropriations lapse at the close of the year.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Improvements - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's infrastructure.

Capital Improvement Program - The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, cost, and revenues during a five-year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

Capital Project Fund – Governmental fund type used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Outlay - Expenditures resulting in the acquisition or addition to the government's general fixed assets. These assets generally have useful life of more than one year.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures.

Debt - An obligation resulting from issuing bonds or from the purchase of goods and services through a lease or financing agreement.

Debt Service - The amount of interest and principal the Town must pay each year on short and long-term debt.

Department - A major administrative division of the Town, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - Consumption of the service life of fixed assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence.

The portion of the cost of a fixed asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

Distinguished Budget Awards Presentation Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A group of homogenous cost centers within a department, (e.g., all Town Clerk, Information Technology, and Fleet cost centers make up the Administration Department).

Encumbrance - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees. The Town has established Enterprise Funds for water and wastewater service.

Estimated Revenue - The projected amount of revenues to be collected during any fiscal year.

Expenditure - Decreases in net financial resources in accordance with budgeted appropriation. Expenditures include operating expenses such as the acquisition of assets or goods and services, and personnel costs.

Expenditure Limitation - Amendment to the Arizona State Constitution, which limits the total annual expenditures of all municipalities. The limit is set by the Economic Estimates Commission based on population growth and inflation.

Expense - Decreases in net financial resources in accordance with budgeted appropriation. Terminology used only in the Enterprise Funds.

Fiscal Year - Time period designated by the Town signifying the beginning and ending period for recording financial transactions. The Town has a fiscal year beginning July 1 and ending June 30 as established by the Town Code.

Fixed Asset - Tangible assets with a long life (generally, over a year), with a value greater than \$5,000.

Franchise Fee - A fee paid by public service business for the special privilege to use Town streets, alleys, and property in providing their services to the citizens of the community. Services requiring franchise fees include electricity, telephone, natural gas, and cable television.

Full Time Equivalent (FTE) - A position converted to the decimal equivalent of a full-time position based on, 2,080 hours per year.

Fund - An accounting entity having a set of self-balancing accounts and records all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions, or limitation.

Fund Balance - Fund Balance is the excess of resources over liabilities. The beginning fund balance is the residual funds brought forward from the previous fiscal years.

General Fund - The operating fund was established to account for resources and uses of general operating functions of Town departments that are not required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A long-term, attainable operational result.

Government Fund - One of three major fund types utilized by state and local government. Governmental funds include the General Fund, Special Revenue Funds, and Capital Project Fund.

Grant - Contributions or gifts of cash or other assets from another to be used for a specified purpose, activity, or facility.

Highway User Revenue Fund (HURF) - A fund whose revenues consist of state taxes collected on gasoline, vehicle, and a number of other additional transportation related fees. These funds must be used for street and highway purposes.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance, or custodial services.

Interfund Transfer - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Objective - A specific measurable and observable result of an activity, which advances the department towards its goal.

Operating Budget - Plan for current expenditures and the resources to finance them. This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, contractual services, operating supplies, and operating capital items. The budget is the primary measure of controlling financing, acquisition, spending and delivering of services of the entity.

Operating Expenditures/Expenses - The cost of personnel, materials, and equipment required for a department to accomplish day-to-day activities.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. This includes such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Supplies - Costs of goods consumed by the Town in the course of its daily operations.

Operating Transfers - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Pay-As-You-Go Financing - A term used to describe a financial policy by which the capital program is financed from available cash rather than through borrowing.

Personnel Services - Cost related to compensating employees, included wages, insurance, payroll taxes, retirement contributions, allowances.

Policy - A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

Resolution - A special or temporary order of a legislative body requiring less formality than an ordinance or statute.

Reserve - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue - Receipts from taxes, intergovernmental sources, and user fees or resources from voter authorized bonds, system development fees, and grants.

Short-Term Debt – Debt with a majority of one year or less after the date of issuance.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Fund – Governmental Fund Type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unreserved Fund Balance - Monies available for appropriations and not designed for other purposes.

User Charges - The payment of a fee for direct receipt of a public service to the party who benefits from the service.

WIFA - Water Infrastructure Finance Authority of Arizona. Provides funding through the Clean Water State Revolving Fund to help construct and maintain wastewater and drinking water infrastructure.

Acronyms

ACFR - Annual Comprehensive Financial Report

AF - Acre Feet

AMI - Automatic Metering Infrastructure

BLM - Bureau of Land Management

CAP - Central Arizona Project

CCRP - Cave Creek Regional Park

CDS Grant - Congressionally Directed Spending Proceeds

CIP - Capital Improvement Plan

CCTV – Closed Circuit Television

CMAR – Construction Manager at Risk

DFLT – Desert Foothills Land Trust

DMFM – Daisy Mountain Fire and Medical

EMS – Emergency Medical Services

FCDMC Grant – Flood Control District Maricopa County Grant

FTE - Full Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GFOA- Government Finance Officers Association

GIS – Geographic Information Systems

GO Bond - General Obligation Bond

HR – Human Resources

HURF - Highway User Revenue Fund

IT – Information Technology

IGA - Intergovernmental Agreement

LTAF II Grant – Local Transportation Assistance Fund II Grant

MAG–Maricopa Association of Governments

MCSO – Maricopa County Sheriff’s Office

MGD – Million Gallons per Day

O&M – Operations and Maintenance

PPE – Personal Protective Equipment

PTO - Paid Time Off

SCADA – Supervisory Control and Data Acquisition

SLFRF – State and Local Fiscal Recovery Funds

SCRCA – Spur Cross Ranch Conservation Area

WIFA_ Water Infrastructure Financing Authority

WTP_ Water Treatment Plant

WWTP-Wastewater Treatment Plant



GENERAL FUND				
GENERAL FUND REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
01-000100-9001	Town (Local) Sales Tax	6,789,357	6,135,600	6,798,600
01-000100-9003	Payments in Lieu of Property Tax	258,810	280,000	260,000
01-000100-9005	Southwest Gas Franchise Fees	31,762	21,500	25,000
01-000100-9006	Sales Tax Construction	2,862,132	2,630,000	3,012,300
01-000105-9015	Interest Income	51,003	28,000	540,000
01-000101-9016	Building Permits	874,416	749,600	393,600
01-000101-9018	Engineering Plan Reviews	79,050	70,000	62,200
01-000101-9019	Report Fees	34	100	100
01-000101-9021	Planning and Zoning Fees	74,210	40,000	29,350
01-000101-9025	ROW Fees	27,832	20,000	18,400
01-000101-9043	Business License Fees	63,100	50,000	60,000
01-000104-9301	State Revenue Sharing	664,598	944,200	1,344,850
01-000104-9302	Auto Lieu Tax	272,632	231,600	256,920
01-000104-9303	State Sales Tax	704,645	700,200	754,950
01-000130-9712	Insurance Recovery	33,008	25,000	-
01-000130-9715	Lease Revenue	110,454	115,000	108,300
01-000130-9717	Rental Property Income	46,143	50,000	50,000
01-000130-9719	Fingerprint Fees	3,081	2,500	2,300
01-000130-9720	Restitution	3,093	1,500	1,500
01-000130-9721	Special Event	1,300	-	1,200
01-000130-9722	Rodeo Ground Fees	34,800	25,000	25,000
01-000130-9798	Recovery of Prior Year Expenses	(26,784)	-	-
01-000130-9799	Miscellaneous	12,774	10,000	9,000
01-000150-9805	Transfer In from Spur Cross	790,670	758,900	928,877
01-000160-9913	Transfer Out to Wastewater	-	-	(874,011)
01-000140-9699	Surplus Carryforward	-	2,426,000	3,581,224
TOTAL GENERAL FUND REVENUES		13,762,120	15,314,700	17,389,660

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Budget Detail

GENERAL FUND EXPENDITURES (WITH CAPITAL)				
TOWN MANAGER DEPARTMENT				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
01-001100-1001	Salaries and Wages	219,008	233,400	194,900
01-001100-1002	Overtime	78	100	-
01-001100-1017	PTO Payout	8,168	8,000	7,500
01-001100-1101	FICA/Medicare	14,915	15,400	13,000
01-001100-1102	Retirement	27,453	28,400	24,000
01-001100-1103	Life & Medical	23,034	23,500	10,900
01-001100-1104	State Compensation	622	400	600
01-001100-1107	Unemployment Insurance	75	200	10
01-001100-1999	Recruitment/Retention Pay	-	-	63,450
01-001100-2049	Professional Services	-	9,000	19,000
01-001100-2068	Non-Professional Services	392	-	-
01-001100-2150	Employee Training & Memberships	3,792	6,500	6,500
01-001100-3059	Supplies	348	1,500	500
01-001100-3062	Fuel & Oil	2,099	2,500	2,500
TOTAL TOWN MANAGER DEPARTMENT		299,984	328,900	342,860

ADMINISTRATION				
TOWN CLERK'S OFFICE				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
01-002100-1001	Salaries and Wages	191,402	209,500	389,900
01-002100-1002	Overtime	508	800	300
01-002100-1017	PTO Payout	791	3,200	2,500
01-002100-1101	FICA/Medicare	14,472	16,300	30,100
01-002100-1102	Retirement	24,043	25,600	48,000
01-002100-1103	Life & Medical	38,471	40,800	92,700
01-002100-1104	State Compensation	524	400	1,000
01-002100-1107	Unemployment Insurance	213	300	50
01-002100-2007	Advertising	7,912	10,000	10,000
01-002100-2049	Professional Services	4,991	15,000	35,000
01-002100-2053	Telephone All	49,214	50,000	50,000
01-002100-2068	Non-Professional Services	12,636	35,000	35,000
01-002100-2150	Employee Training & Memberships	4,854	5,000	7,500
01-002100-2240	Insurance	117,911	135,000	148,500
01-002100-3004	Postage & Copier	7,037	12,000	12,000
01-002100-3059	Supplies	18,949	15,000	18,000
01-002100-3062	Fuel & Oil	-	300	300
01-002100-3082	Subscriptions	741	900	900
TOTAL TOWN CLERK'S OFFICE		494,669	575,100	881,750

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Budget Detail

INFORMATION TECHNOLOGY		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-002200-1001	Salaries and Wages	106,220	114,100	87,000
01-002200-1017	PTO Payout	3,202	3,100	3,350
01-002200-1101	FICA/Medicare	8,115	9,000	6,950
01-002200-1102	Retirement	13,324	13,900	10,700
01-002200-1103	Life & Medical	31,605	34,400	31,450
01-002200-1104	State Compensation	302	300	250
01-002200-1107	Unemployment Insurance	65	200	10
01-002200-2008	Web Hosting	31,350	30,000	70,000
01-002200-2049	Professional Services	21,850	65,000	40,000
01-002200-2150	Employee Training & Membership	-	1,500	1,000
01-002200-3005	Computer Equipment	23,578	35,000	35,000
01-002200-3015	Computer Software	-	75,000	165,000
01-002200-3059	Supplies	940	1,000	1,000
01-002200-3082	Subscriptions	68,740	-	-
01-002200-4120	Capital Equipment	-	20,000	-
TOTAL INFORMATION TECHNOLOGY		309,291	402,500	451,710

FLEET		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-002300-1001	Salaries and Wages	17,078	29,900	-
01-002300-1002	Overtime	53	7,000	-
01-002300-1017	PTO Payout	447	600	-
01-002300-1101	FICA/Medicare	1,301	1,600	-
01-002300-1102	Retirement Benefits	2,125	2,400	-
01-002300-1103	Life & Medical	4,807	4,800	-
01-002300-1104	State Compensation	364	100	-
01-002300-1107	Unemployment Insurance	14	-	-
01-002300-2081	Vehicle Maintenance	52,779	45,000	47,000
01-002300-3059	Vehicle Supplies	14,017	15,000	15,000
01-002300-4110	Capital Vehicles	213,757	107,200	340,000
TOTAL FLEET		306,742	213,600	402,000
TOTAL ADMINISTRATION		1,110,702	1,191,200	1,735,460

LEGAL		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-003100-2040	Settlements	-	150,000	150,000
01-003100-2049	Professional Services	79,622	200,000	200,000
TOTAL LEGAL		79,622	200,000	200,000

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Budget Detail

DEVELOPMENT SERVICES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
01-004100-1001	Salaries and Wages	316,622	338,800	814,400
01-004100-1002	Overtime	780	1,300	12,180
01-004100-1017	PTO Payout	9,406	11,300	29,200
01-004100-1101	FICA/Medicare	24,971	26,900	64,050
01-004100-1102	Retirement	39,529	41,400	102,000
01-004100-1103	Life & Medical	54,831	57,800	191,800
01-004100-1104	State Compensation	2,949	4,500	13,640
01-004100-1107	Unemployment Insurance	162	500	70
01-004100-2007	Advertising	2,863	3,000	5,000
01-004100-2049	Professional Services	10,282	30,000	180,000
01-004100-2051	Electric Water Sewer Trash	-	-	35,000
01-004100-2091	Building and Land Lease	-	-	35,000
01-004100-2068	Non-Professional Services	158	10,000	40,000
01-004100-2080	Maintenance	-	-	12,000
01-004100-2150	Employee Training & Memberships	464	1,000	18,500
01-004100-3059	Supplies	1,884	2,500	32,000
01-004100-3062	Fuel & Oil	701	1,000	12,000
01-004100-3082	Subscriptions	-	-	500
TOTAL DEVELOPMENT SERVICES		465,602	530,000	1,597,340

ECONOMIC DEVELOPMENT				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
01-004200-2059	Marketing & Promotion	14,014	20,000	25,000
01-004200-2068	Non-Professional Services	-	5,000	5,000
TOTAL ECONOMIC DEVELOPMENT		14,014	25,000	30,000

TRAILS AND PARKS				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
01-004556-2049	Professional Services	8,252	3,000	10,000
01-004556-2068	Non-Professional Services	-	195,000	60,000
01-004556-2051	Electric, Water, Sewer & Trash	-	-	3,000
01-004556-2080	Maintenance	26,703	25,000	152,000
01-004556-3059	Supplies	1,501	2,500	9,500
01-004556-4100	Capital Improvements	120,483	-	300,000
TOTAL TRAILS AND PARKS		156,939	225,500	534,500

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Budget Detail

BUILDING REVIEWS AND INSPECTIONS		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-005100-1001	Salaries and Wages	249,483	296,200	-
01-005100-1002	Overtime	2,242	11,700	-
01-005100-1017	PTO Payout	3,131	15,300	-
01-005100-1101	FICA/Medicare	19,349	22,400	-
01-005100-1102	Retirement	31,642	35,300	-
01-005100-1103	Life & Medical	50,562	52,600	-
01-005100-1104	State Compensation	4,512	3,400	-
01-005100-1107	Unemployment Insurance	249	400	-
01-005100-2049	Professional Services	65,205	30,000	-
01-005100-2068	Non-Professional Services	471	10,000	-
01-005100-2150	Employee Training & Memberships	9,196	16,500	-
01-005100-3059	Supplies	5,839	11,000	-
01-005100-3062	Fuel & Oil	3,162	4,500	-
01-005100-3082	Subscriptions	2,558	500	-
01-005100-4120	Capital Equipment	1,625	-	-
TOTAL BUILDING REVIEWS AND INSPECTIONS		449,226	509,800	-

FACILITIES		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-005200-1001	Salaries and Wages	63,732	107,200	-
01-005200-1002	Overtime	706	2,000	-
01-005200-1017	PTO Payout	447	13,900	-
01-005200-1101	FICA/Medicare	4,776	7,600	-
01-005200-1102	Retirement	7,997	11,800	-
01-005200-1103	Life & Medical	26,147	36,900	-
01-005200-1104	State Compensation	2,294	3,700	-
01-005200-1107	Unemployment Insurance	112	200	-
01-005200-2051	Electric, Water, Sewer, Trash	32,076	35,000	-
01-005200-2068	Non-Professional Services	11,754	35,000	-
01-005200-2080	Maintenance	1,600	11,000	-
01-005200-2091	Building and Land Lease	30,155	34,000	-
01-005200-3059	Supplies	7,955	18,600	-
01-005200-3062	Fuel & Oil	5,574	5,000	-
01-005200-4100	Capital Improvements	18,914	-	-
TOTAL FACILITIES		214,239	321,900	-

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Budget Detail

RODEO GROUNDS		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-005300-1001	Salaries and Wages	18,572	33,500	-
01-005300-1002	Overtime	160	6,000	-
01-005300-1017	PTO Payout	224	3,500	-
01-005300-1101	FICA/Medicare	1,399	1,800	-
01-005300-1102	Retirement	2,325	2,900	-
01-005300-1103	Life & Medical	6,917	9,300	-
01-005300-1104	State Compensation	583	1,000	-
01-005300-1107	Unemployment Insurance	28	-	-
01-005300-2049	Professional Services	-	10,000	-
01-005300-2051	Electric, Water Sewer, Trash	8,448	8,000	5,000
01-005300-2068	Non-Professional Services	-	5,000	5,000
01-005300-2080	Maintenance	-	7,000	2,000
01-005300-3059	Supplies	13,197	17,000	15,000
01-005300-4130	Capital Buildings	-	350,000	350,000
TOTAL RODEO GROUNDS		51,853	455,000	377,000

PARKS		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-005400-1001	Salaries and Wages	16,379	35,800	-
01-005400-1002	Overtime	150	6,000	-
01-005400-1017	PTO Payout	224	400	-
01-005400-1101	FICA/Medicare	1,237	1,600	-
01-005400-1102	Retirement	2,052	2,500	-
01-005400-1103	Life & Medical	6,006	7,300	-
01-005400-1104	State Compensation	493	100	-
01-005400-1107	Unemployment Insurance	26	100	-
01-005400-2049	Professional Services	-	10,000	-
01-005400-2051	Electric, Water Sewer, Trash	1,471	2,500	-
01-005400-2068	Non-Professional Services	-	10,000	-
01-005400-2080	Maintenance	150	3,000	-
01-005400-3059	Supplies	3,465	3,000	-
01-005400-4100	Capital Improvements	2,635	-	-
TOTAL PARKS		34,288	82,300	-
TOTAL DEVELOPMENT SERVICES		1,386,161	2,149,500	2,538,840

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Budget Detail

MAGISTRATE COURT		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-006100-2049	Professional Services	178,105	185,300	192,650
01-006100-2053	Telephone	1,034	1,200	1,200
01-006100-2068	Non-Professional	2,815	2,200	2,200
TOTAL MAGISTRATE COURT		181,954	188,700	196,050

PUBLIC SAFETY		2021-22	2022-23	2023-24
LAW ENFORCEMENT		AUDITED	BUDGET	BUDGET
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-007100-1001	Salaries and Wages	116,537	124,400	130,700
01-007100-1017	PTO Payout	-	4,800	-
01-007100-1101	FICA/Medicare	1,680	1,900	1,900
01-007100-1102	Retirement	30,268	32,000	16,100
01-007100-1103	Life & Medical	20,367	21,000	24,155
01-007100-1104	State Compensation	6,719	5,500	6,550
01-007100-1107	Unemployment Insurance	41	100	10
01-007100-2049	Professional Services	854,266	885,600	1,047,055
01-007100-2068	Non-Professional Services	4,333	9,400	10,000
01-007100-2079	Volunter Program	-	1,000	1,200
01-007100-2080	Maintenance	690	1,000	1,500
01-007100-2150	Employee Training & Memberships	2,261	1,000	1,000
01-007100-3005	Computer Equipment	-	-	6,000
01-007100-3059	Supplies	3,423	7,000	8,000
01-007100-3062	Fuel & Oil	4,733	5,000	7,000
01-007100-3082	Subscriptions	2,235	4,500	15,000
01-007100-4110	Capital Vehicles	2,264	-	-
01-007100-4120	Capital Equipment	4,545	-	-
TOTAL LAW ENFORCEMENT		1,054,362	1,104,200	1,276,170

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Budget Detail

FIRE AND EMERGENCY PROTECTION		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-007200-1001	Salaries and Wages	64,633	117,700	123,600
01-007200-1101	FICA/Medicare	4,934	9,000	9,460
01-007200-1102	Retirement	8,021	14,300	15,200
01-007200-1103	Life & Medical	833	500	1,260
01-007200-1104	State Compensation	1,291	1,800	2,280
01-007200-1107	Unemployment Insurance	148	100	10
01-007200-2049	Professional Services	1,647,918	2,390,500	2,598,440
01-007200-2051	Electric, Water Sewer, Trash	9,634	17,000	14,340
01-007200-2068	Non-Professional Services	678	2,500	5,500
01-007200-2091	Rental of Land & Buildings	24,000	-	-
01-007200-2082	Equipment Maintenance	-	500	500
01-007200-2083	Equipment	-	60,000	30,000
01-007200-2150	Employee Training & Memberships	942	-	1,000
01-007200-2152	Memberships & Dues	325	-	1,000
01-007200-3059	Supplies	1,121	5,000	2,500
01-007200-3062	Fuel & Oil	1,882	25,000	20,000
01-007200-4100	Capital Improvements	1,472,647	1,475,000	2,585,000
01-007200-4110	Capital Vehicles	182,271	-	-
01-007200-4120	Capital Equipment	214,458	450,000	200,000
TOTAL FIRE AND EMERGENCY MEDICAL PROTECTION		3,635,736	4,568,900	5,610,090
TOTAL PUBLIC SAFETY		4,690,098	5,673,100	6,886,260

FINANCE		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-009100-1001	Salaries and Wages	247,896	457,900	446,550
01-009100-1017	PTO Payout	8,668	5,400	8,100
01-009100-1101	FICA/Medicare	19,176	35,200	34,800
01-009100-1102	Retirement	30,834	55,700	54,900
01-009100-1103	Life & Medical	53,508	90,400	77,600
01-009100-1104	State Compensation	703	900	1,150
01-009100-1107	Unemployment Insurance	270	400	20
01-009100-2009	Audit Services	35,500	39,800	-
01-009100-2049	Professional Services	221,517	30,000	30,000
01-009100-2068	Non-Professional Services	933	600	1,500
01-009100-2150	Employee Training & Memberships	3,852	2,500	2,500
01-009100-2202	Bank Charges	10,574	6,500	13,100
01-009100-3004	Postage & Copier	-	200	200
01-009100-3059	Supplies	4,626	1,500	2,000
01-009100-3082	Subscriptions	-	200	-
TOTAL FINANCE		638,057	727,200	672,420

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Budget Detail

TOWN COUNCIL		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-010100-1104	Workman's Compensation	429	400	400
01-010100-2009	Audit Services	-	-	45,000
01-010100-2049	Professional Services	1,011	25,000	25,000
01-010100-2150	Employee Training & Memberships	11,011	14,000	15,000
01-010100-2950	Community Grants	10,000	40,000	40,000
01-010100-3059	Operating Supplies	791	2,500	2,500
01-010100-3082	Subscriptions	-	-	-
TOTAL COUNCIL		23,242	81,900	127,900

CONTINGENCY		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-013100-2949	Contingency	-	1,217,200	1,216,800
TOTAL CONTINGENCY		-	1,217,200	1,216,800

PUBLIC WORKS ENGINEERING		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-016100-1001	Salaries and Wages	139,207	147,800	128,057
01-016100-1002	Overtime	211	200	-
01-016100-1117	PTO Payout	-	500	-
01-016100-1101	FICA/Medicare	10,864	11,400	9,797
01-016100-1102	Retirement	17,556	18,000	15,739
01-016100-1103	Life & Medical	31,736	33,900	30,016
01-016100-1104	State Compensation	2,006	1,300	1,431
01-016100-1107	Unemployment Insurance	59	200	10
01-016100-2049	Professional Services	26,793	100,000	50,000
01-016100-2068	Non-Professional Services	-	5,000	-
01-016100-2150	Employee Training & Memberships	263	500	500
01-016100-3059	Supplies	11	300	300
01-016100-3062	Fuel & Oil	126	1,000	1,000
01-016100-3082	Subscriptions	108	200	200
TOTAL ENGINEERING		228,940	320,300	237,050

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Budget Detail

ROADS		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-016200-1001	Salaries and Wages	270,385	333,200	384,800
01-016200-1002	Overtime	2,115	2,400	10,090
01-016200-1010	On Call	8,950	7,800	9,125
01-016200-1017	PTO Payout	380	3,200	3,755
01-016200-1101	FICA/Medicare	21,083	26,500	31,260
01-016200-1102	Retirement	35,319	41,800	50,000
01-016200-1103	Life & Medical	78,293	84,300	120,450
01-016200-1104	State Compensation	26,481	25,100	33,900
01-016200-1107	Unemployment Insurance	538	700	40
01-016200-2049	Professional Services	65,878	100,000	165,000
01-016200-2051	Electric, Water, Sewer, Trash	31,847	34,000	42,000
01-016200-2068	Non-Professional Services	5,358	8,000	10,000
01-016200-2080	Maintenance	73,124	125,000	125,000
01-016200-2121	Equipment Lease	7,936	9,000	25,000
01-016200-2150	Employee Training & Memberships	6,994	4,500	4,500
01-016200-3059	Supplies	116,780	130,000	130,000
01-016200-3062	Fuel & Oil	34,318	36,000	42,000
01-016200-4100	Capital Improvements	36,075	200,000	1,830,600
TOTAL ROADS		821,854	1,171,500	3,017,520
TOTAL PUBLIC WORKS		1,050,794	1,491,800	3,254,570

SPECIAL EVENTS AND TRAILS		2021-22	2022-23	2023-24
SPECIAL EVENTS		AUDITED	BUDGET	BUDGET
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
01-020100-2049	Professional Services	-	10,000	-
01-020100-2068	Non-Professional Services	-	-	1,000
01-020170-2068	Non-Professional Services	7,054	20,000	34,000
01-020170-2069	Traffic Control	-	15,000	12,000
01-020199-2068	Non-Professional Services	-	24,000	19,000
01-020199-2069	Traffic Control	2,197	-	2,500
TOTAL SPECIAL EVENTS		9,251	69,000	68,500
TOTAL GENERAL FUND EXPENDITURES		9,469,865	13,318,500	17,239,660

HURF FUND				
HURF FUND REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
03-000104-9304	Gasoline Tax	426,049	388,058	389,385
03-000140-9699	Unrestricted Fund Balance	-	550,742	245,553
TOTAL HURF FUND REVENUES		426,049	938,800	634,938

HURF FUND EXPENDITURES				
ROADS				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
03-014100-2949	Contingency	-	38,800	38,938
03-014100-2950	Transfers to Other Funds	-	450,000	-
03-030025-4100	Capital Improvements	524,997	450,000	596,000
TOTAL HURF FUND EXPENDITURES		524,997	938,800	634,938

SPUR CROSS RANCH CONSERVATION FUND				
SCRCF REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
07-000100-9004	Local Tax	1,697,339	1,533,900	1,699,600
07-000101-9042	Local Fees	753	1,200	800
07-000140-9699	Unrestricted Fund Balance	-	98,700	273,354
TOTAL SCRCF REVENUES		1,698,092	1,633,800	1,973,754

SCRCF EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
07-035100-2049	Professional Services	216,000	216,000	216,000
07-000160-9910	Transfer Out - General Fund	690,670	658,900	828,877
07-000160-9923	Transfer Out - General Fund/Trails Committed F	100,000	100,000	100,000
07-000160-9924	Transfer Out - Water Infrastructure	690,670	658,900	828,877
TOTAL SCRCF EXPENDITURES		1,697,340	1,633,800	1,973,754

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OPEN SPACE AND TRAILS FUND				
OPEN SPACE AND TRAILS FUND REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
17-000140-9699	Unrestricted Fund Balance	-	-	12,366
TOTAL OPEN SPACE AND TRAILS REVENUES		-	-	12,366

OPEN SPACE AND TRAILS FUND EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
17-014556-4100	Capital Improvements	-	-	12,366
TOTAL OPEN SPACE AND TRAILS EXPENDITURES		-	-	12,366

PARKS AND TRAILS FUND				
PARKS AND TRAILS REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
18-000140-9699	Unrestricted Fund Balance	-	-	35,566
TOTAL PARKS AND TRAILS REVENUES		-	-	35,566

PARKS AND TRAILS FUND EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
18-001100-4100	Capital Improvements	-	-	35,566
TOTAL PARKS AND TRAILS EXPENDITURES		-	-	35,566

OPEN SPACE ACQUISITION FUND				
OPEN SPACE ACQUISITION REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
19-000130-9699	Unrestricted Fund Balance	-	366,283	-
TOTAL OPEN SPACE ACQUISITION REVENUES		-	366,283	-

OPEN SPACE ACQUISITION EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
19-001101-4140	Land	10,500	366,283	-
TOTAL OPEN SPACE ACQUISITION EXPENDITURES		10,500	366,283	-

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GRANT FUND				
GRANT FUND REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
20-000105-9421	LTAF II Grant - Vicap	12,386	-	15,000
20-000105-9425	MAG Pedestrian Traffic Safety	-	100,000	400,000
20-000105-9427	Arizona State Parks Grants	-	74,500	70,000
20-000105-9487	FCDMC Grant for Desert Awareness Park	-	837,500	-
20-000105-9426	MAG Sweeper Grant	-	264,000	-
20-000105-9478	Community Grant	-	-	250,000
20-000130-9799	Miscellaneous Grants	4,698	2,634,740	3,105,000
TOTAL GRANT FUND REVENUES		17,084	3,910,740	3,840,000

GRANT FUND EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
20-024100-2421	LTAF II Grant - Vicap	12,386	-	15,000
20-024100-2425	MAG Pedestrian Traffic Safety	-	100,000	400,000
20-024100-2427	Arizona State Parks Grants	-	74,500	70,000
20-024100-2487	FCDMC Grant for Desert Awareness Park	-	837,500	-
20-024100-2426	MAG Sweeper Grant	-	264,000	-
20-024100-2478	Community Grant	-	2,614,740	250,000
20-024100-2499	Miscellaneous Grants	4,698	20,000	3,105,000
TOTAL GRANT FUND EXPENDITURES		17,084	3,910,740	3,840,000

WATER INFRASTRUCTURE CAPITAL IMPROVEMENT (CIP) FUND				
WATER INFRASTRUCTURE CIP REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
30-000150-9804	Transfer In from Spur Cross	690,670	658,900	828,877
30-000140-9699	Unrestricted Fund Balance	-	163,500	8,443
TOTAL WATER INFRASTRUCTURE CIP REVENUES		690,670	822,400	837,320

WATER INFRASTRUCTURE CIP EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
30-100160-5850	Transfer to Cave Creek Water	-	822,400	837,320
TOTAL WATER INFRASTRUCTURE CIP EXPENDITURES		-	822,400	837,320

WASTEWATER ENTERPRISE FUND				
WASTEWATER ENTERPRISE FUND REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
40-000100-9004	1/2 Cent Sales Tax	1,697,339	1,533,900	1,699,633
40-000102-9102	Sewer User Fees	897,596	800,000	1,337,190
40-000102-9104	Sewer Billing Admin Fee	21,738	20,000	20,000
40-000102-9158	Bulk Water Sales (Rancho Manana)	87,806	72,000	72,000
40-000101-9045	Capacity Charge - Wastewater	331,445	295,700	337,265
40-000105-9015	Interest Income	14	-	-
40-000130-9798	Recovery of Prior Year Expense	(2,555)	-	-
40-000130-9799	Miscellaneous	(9,128)	-	-
40-000150-9801	Transfer In from General Fund	-	1,393,400	874,011
TOTAL WASTEWATER ENTERPRISE FUND REVENUES		3,024,255	4,115,000	4,340,099

WASTEWATER ENTERPRISE FUND EXPENDITURES		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
40-021100-1001	Salaries and Wages	182,382	281,300	356,050
40-021100-1002	Overtime	22,496	41,200	47,320
40-021100-1010	Per Diem On Call Pay	8,271	9,700	11,350
40-021100-1017	PTO Payout	14,667	8,100	4,550
40-021100-1101	FICA/Medicare	17,722	26,000	32,200
40-021100-1102	Retirement	35,076	40,400	51,100
40-021100-1103	Life & Medical	49,081	87,500	99,400
40-021100-1104	State Compensation	7,978	7,800	10,900
40-021100-1107	Unemployment Insurance	122	400	25
40-021100-1999	Recruitment/Retention Pay	-	-	8,340
40-021100-2048	Professional Attorney Services	-	-	2,000
40-021100-2049	Professional Services	147,606	100,000	100,000
40-021100-2051	Electric, Water, Sewer, Trash	173,843	175,000	190,000
40-021100-2053	Telephones	9,840	10,000	10,000
40-021100-2068	Non-Professional Services	96,279	127,000	75,000
40-021100-2080	Maintenance	246,176	200,000	200,000
40-021100-2081	Vehicle Maintenance	3,188	3,000	3,000
40-021100-2121	Equipment Leases & Rents	2,574	2,900	2,700
40-021100-2150	Employee Training and Memberships	477	1,500	1,500
40-021100-2202	Bank Service Fees	500	100	1,200
40-021100-2240	Insurance	22,425	25,000	25,000
40-021100-3004	Postage and Copier	448	500	500
40-021100-3005	Computer Equipment and Related Items	4,656	3,000	1,500
40-021100-3015	Computer Software	-	-	12,000
40-021100-3057	Supplies, Repair & Maintenance	52,721	60,000	50,000
40-021100-3059	Supplies	73,487	40,000	50,000
40-021100-3060	Chemical Supplies	192,113	220,000	200,000
40-021100-3061	Transportation-Mileage Reimbursement	-	-	500
40-021100-3062	Fuel & Oil	11,461	10,000	5,000
40-021125-4100	Capital Improvements	277,735	740,000	825,000
40-021125-4110	Capital Vehicles	-	-	70,000
40-030100-2200	Principal Payments	1,753,400	1,755,200	1,776,200
40-030100-2201	Interest	293,333	139,400	117,764
TOTAL WASTEWATER ENTERPRISE FUND EXPENDITURES		3,700,057	4,115,000	4,340,099

CAVE CREEK WATER ENTERPRISE FUND				
CAVE CREEK WATER REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
50-000105-9015	Interest Income	53,084	-	-
50-000101-9150	Water Usage Fee	3,673,102	3,800,000	4,633,630
50-000101-9151	Water Usage Penalty	8,718	5,000	5,000
50-000101-9152	Water Usage Carefree	972,988	145,000	-
50-000101-9153	Water Usage Penalty Carefree	1,230	-	-
50-000101-9154	ADEQ Water Consumption Tax	2,906	-	-
50-000101-9155	Water Establishment Fee	8,425	8,000	8,000
50-000101-9156	Water Establishment Fee Carefree	540	-	-
50-000101-9157	Meter Set Fee	17,220	16,200	16,200
50-000101-9020	Utilities Plan Review	-	-	2,000
50-000101-9158	Bulkwater Sales	1,488,441	500,000	1,488,740
50-000101-9165	Water Connection Charge	1,075	500	500
50-000101-9045	Capacity Charge	405,332	283,800	302,052
50-000130-9712	Insurance Recoveries	15,598	-	-
50-000130-9798	Recovery of Prior Year Expense	(11,559)	-	-
50-000130-9799	Miscellaneous	14,635	5,000	5,000
50-000135-9122	SLFRF Grant Proceeds	-	1,949,777	2,500,000
50-000135-9123	WaterSmart Grant Proceeds	-	-	500,000
50-000150-9830	Transfer in from Water Infrastructure	-	822,400	837,320
50-000140-9699	Unrestricted Fund Balance	-	-	2,140,390
TOTAL CAVE CREEK WATER REVENUES		6,651,735	7,535,677	12,438,832

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CAVE CREEK WATER EXPENDITURES		2021-22	2022-23	2023-24
ACCOUNT CODE	DESCRIPTION	AUDITED	BUDGET	BUDGET
50-050100-1001	Salaries and Wages	616,390	681,400	821,000
50-050100-1002	Overtime	55,876	66,000	70,000
50-050100-1010	Per Diem On Call Pay	18,160	18,500	17,250
50-050100-1017	PTO Payout	27,141	16,700	10,000
50-050100-1101	FICA/Medicare	53,451	59,800	70,100
50-050100-1102	Retirement	74,879	93,200	111,500
50-050100-1103	Life & Medical	188,625	208,700	285,500
50-050100-1104	State Compensation	23,020	14,400	20,700
50-050100-1107	Unemployment Insurance	418	1,100	60
50-050100-1999	Recruitment/Retention Pay	-	-	19,100
50-050100-2048	Professional Attorney Services	11,899	25,000	20,000
50-050100-2049	Professional Services	194,101	150,000	100,000
50-050100-2051	Electric, Water, Sewer, Trash	639,320	600,000	640,000
50-050100-2053	Telephones	20,358	25,000	25,000
50-050100-2068	Non-Professional Services	60,748	75,000	75,000
50-050100-2080	Maintenance	226,322	300,000	175,000
50-050100-2081	Vehicle Maintenance	5,540	5,000	10,000
50-050100-2121	Equipment Leases & Rents	30,267	10,000	10,000
50-050100-2150	Employee Training and Memberships	2,403	5,000	5,000
50-050100-2202	Bank Service Fees	583	1,500	1,500
50-050100-2240	Insurance	30,282	40,000	42,000
50-050100-3004	Postage & Copier Expense	17,486	15,000	20,000
50-050100-3005	Computer Equipment	3,689	5,000	10,000
50-050100-3015	Computer Software	-	-	15,000
50-050100-3055	CAP Water Expense	517,484	600,000	718,000
50-050100-3057	Supplies Repair, and Maintenance	101,019	250,000	150,000
50-050100-3059	Supplies	241,771	75,000	125,000
50-050100-3060	Chemicals	194,879	200,000	225,000
50-050100-3061	Transportation-Mileage Reimbursement	-	-	2,000
50-050100-3062	Fuel & Oil	15,580	20,000	20,000
50-050100-3082	Subscriptions	11,920	7,500	-
50-050125-4100	Capital Improvements	532,993	862,000	2,175,000
50-050125-4110	Capital Vehicles	-	155,000	-
50-050100-5000	Capacity Reserve (Capacity Fees)	39,768	-	-
50-050130-4100	Phoenix Interconnect - Capital Improvements	-	1,949,777	4,449,777
50-030100-2200	Principal Payments	1,616,855	836,300	1,730,504
50-030100-2201	Interest	383,489	163,800	269,841
TOTAL CAVE CREEK WATER EXPENDITURES		5,956,716	7,535,677	12,438,832

DESERT HILLS WATER ENTERPRISE FUND				
DESERT HILLS WATER REVENUES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
55-000105-9015	Interest Income	14	-	-
55-000101-9150	Water Usage Fee	3,055,457	3,474,300	4,451,500
55-000101-9151	Water Usage Penalty	7,990	5,000	6,000
55-000101-9154	ADEQ Water Consumption Tax	2	-	-
55-000101-9155	Water Establishment Fee	2,760	1,000	1,000
55-000101-9157	Meter Set Fee	3,990	-	-
55-000101-9165	Water Connection Fee	783	-	-
55-000101-9045	Capacity Charge	124,142	-	-
55-000101-9798	Recovery of Prior Year Expense	(14,861)	-	-
55-000101-9799	Miscellaneous	(2,732)	-	-
55-000150-9801	Transfer In from General Fund	157,712	382,800	-
TOTAL DESERT HILLS WATER REVENUES		3,335,257	3,863,100	4,458,500

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DESERT HILLS WATER EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
55-050100-1001	Salaries and Wages	377,678	416,000	394,400
55-050100-1002	Overtime	25,577	31,400	20,700
55-050100-1010	Per Diem On Call Pay	9,069	9,000	8,100
55-050100-1017	PTO Payout	11,402	7,600	4,850
55-050100-1101	FICA/Medicare	31,395	35,500	32,800
55-050100-1102	Retirement	47,228	55,500	52,100
55-050100-1103	Life & Medical	116,931	127,100	146,800
55-050100-1104	State Compensation	12,134	4,900	5,200
55-050100-1107	Unemployment Insurance	244	600	50
55-050100-1999	Recruitment/Retention Pay	-	-	9,350
55-050100-2048	Professional Attorney Services	28,381	10,000	10,000
55-050100-2049	Professional Services	88,516	75,000	50,000
55-050100-2051	Electric, Water, Sewer, Trash	76,625	75,000	88,000
55-050100-2052	Bulk Water Purchase	1,419,949	500,000	1,417,248
55-050100-2053	Telephones	8,820	6,500	6,500
55-050100-2068	Non-Professional Services	16,849	20,000	10,000
55-050100-2080	Maintenance	24,277	30,000	75,000
55-050100-2081	Vehicle Maintenance	4	500	500
55-050100-2121	Equipment Leases & Rents	19,481	6,000	2,000
55-050100-2150	Employee Training and Memberships	168	1,500	1,500
55-050100-2202	Bank Service Fees	599	500	500
55-050100-2240	Insurance	21,888	30,000	42,000
55-050100-3004	Postage and Copier	9,694	9,000	10,000
55-050100-3005	Computer Equipment & Related Impr	1,831	2,000	2,000
55-050100-3015	Computer Software	-	-	10,000
55-050100-3055	CAP Water Expense	44,196	265,000	250,000
55-050100-3056	CAP Water Agreement	157,712	-	-
55-050100-3057	Supplies, Repair and Maintenance	56,775	30,000	30,000
55-050100-3059	Supplies	59,672	25,000	25,000
55-050100-3060	Chemical Supplies	2,666	2,500	4,000
55-050100-3061	Transportation - Mileage Reimbursement	-	-	1,000
55-050100-3062	Fuel & Oil	12,774	10,000	15,000
55-050125-4100	Capital Improvements	310,077	225,000	630,000
55-030100-2949	Contingency	-	-	251,338
55-030100-2200	Principal Payments	891,867	1,587,900	770,310
55-030100-2201	Interest	116,971	264,100	82,254
TOTAL DESERT HILLS WATER EXPENDITURES		4,001,450	3,863,100	4,458,500

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2023 WIFA LOAN FUND				
WIFA LOAN PROCEEDS				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
65-000106-9500	WIFA Loan Proceeds	-	4,220,200	13,190,000
TOTAL WIFA LOAN PROCEEDS		-	4,220,200	13,190,000

WIFA LOAN EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-22 AUDITED	2022-23 BUDGET	2023-24 BUDGET
65-050130-4100	Improvements	-	4,220,200	13,190,000
TOTAL WIFA LOAN EXPENDITURES		-	4,220,200	13,190,000